United Nations

Financial report and audited financial statements

for the 12-month period from 1 July 1998 to 30 June 1999

Report of the Board of Auditors

Volume II
United Nations peacekeeping operations

General Assembly
Official Records
Fifty-fourth session
Supplement No. 5 (A/54/5)

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Note

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Abbreviations

IFOR	Implementation Force
IMIS	Integrated Management Information System
MINUGUA	United Nations Verification Mission in Guatemala
MINURCA	United Nations Mission in the Central African Republic
MINURSO	United Nations Mission for the Referendum in Western Sahara
MIPONUH	United Nations Civilian Police Mission in Haiti
MONUA	United Nations Observation Mission in Angola
NATO	North Atlantic Treaty Organization
ONUC	United Nations Operation in the Congo
ONUCA	United Nations Observer Group in Central America
ONUMOZ	United Nations Operation in Mozambique
ONUSAL	United Nations Observer Mission in El Salvador
UNAMIC	United Nations Advance Mission in Cambodia
UNAMIR	United Nations Assistance Mission for Rwanda
UNAVEM	United Nations Angola Verification Mission
UNDOF	United Nations Disengagement Observer Force
UNEF	United Nations Emergency Force
UNFICYP	United Nations Peacekeeping Force in Cyprus
UNIFIL	United Nations Interim Force in Lebanon
UNIIMOG	United Nations Iran-Iraq Military Observer Group
UNIKOM	United Nations Iraq-Kuwait Observation Mission
UNMIBH	United Nations Mission in Bosnia and Herzegovina
UNMIH	United Nations Mission in Haiti
UNMLT	United Nations Military Liaison Team in Cambodia
UNMOGIP	United Nations Military Observer Group in India and Pakistan
UNMOT	United Nations Mission of Observers in Tajikistan
UNOMIG	United Nations Observer Mission in Georgia
UNOMIL	United Nations Observer Mission in Liberia
UNOMSIL	United Nations Observer Mission in Sierra Leone
UNOMUR	United Nations Observer Mission Uganda-Rwanda
UNOSOM	United Nations Operation in Somalia

UNPF	United Nations Peace Forces
UNPREDEP	United Nations Preventive Deployment Force
UNPROFOR	United Nations Protection Force
UNSMIH	United Nations Support Mission in Haiti
UNTAC	United Nations Transitional Authority in Cambodia
UNTAES	United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium
UNTAG	United Nations Transition Assistance Group
UNTMIH	United Nations Transition Mission in Haiti
UNTSO	United Nations Truce Supervision Organization in Palestine

Letters of transmittal

30 September 1999

Dear Mr. Chairman,

In accordance with financial regulation 11.4, I have the honour to submit the accounts of the United Nations peacekeeping operations for the 12-month period from 1 July 1998 to 30 June 1999, which I hereby approve. The financial statements have been drawn up and certified by the Controller.

Copies of these financial statements are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

(*Signed*) Kofi A. **Annan**

Mr. Osei T. **Prempeh**
Chairman
United Nations Board of Auditors
New York

28 January 2000

Sir,

I have the honour to transmit to you the following documents:

(a) The financial statements of the United Nations peacekeeping operations for the financial period ended 30 June 1999 and the audit opinion of the Board of Auditors;

(b) The report of the Board of Auditors with respect to the above accounts; and

(c) The letter of transmittal to the President of the General Assembly.

Accept, Sir, the assurances of my highest consideration.

(*Signed*) Sir John **Bourn**
Comptroller and Auditor General
of the United Kingdom of
Great Britain and Northern Ireland
and Chairman
United Nations Board of Auditors

The Secretary-General of the United Nations
New York

28 January 2000

Sir,

I have the honour to transmit to you the financial statements of the United Nations peacekeeping operations for the financial period ended 30 June 1999, which were submitted by the Secretary-General. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(*Signed*) Sir John **Bourn**
Comptroller and Auditor General
of the United Kingdom of
Great Britain and Northern Ireland
and Chairman
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York

Chapter I

Financial report on United Nations peacekeeping operations for the period from 1 July 1998 to 30 June 1999

1. The Secretary-General has the honour to submit his financial report on the accounts of the United Nations peacekeeping operations for the period from 1 July 1998 to 30 June 1999. The accounts in the present volume consist of 34 statements as at the end of June 1999 with related schedules and notes covering peacekeeping operations funded by assessments, as well as the Peacekeeping Reserve Fund, the support account for peacekeeping operations and the United Nations Logistics Base at Brindisi, Italy (see chapter V).

2. As stipulated in financial regulation 2.1, the financial period for peacekeeping operations, with special accounts, is one year, from 1 July to 30 June, and the financial reporting for those peacekeeping missions is contained in the present volume. The financial reports for the United Nations Truce Supervision Organization (UNTSO) and the United Nations Military Observer Group in India and Pakistan (UNMOGIP), which are funded from the United Nations regular budget, are done on a biennial basis and are contained in the biennial financial statements covering the regular budget. However, the expenditures of such funds are listed in annex I to the financial statements (chapter V). The financial reporting of peacekeeping-related activities funded by general trust funds is done on a biennial basis and is contained in the biennial financial statements. However the income, expenditures and fund balances are reflected in annex II to the financial statements.

A. Overview

3. Statements I, II and III of the accounts summarize the consolidated results of United Nations peacekeeping activities for the period from 1 July 1998 to 30 June 1999. Statement I includes income received and expenditures incurred. Schedule 1.1 reflects expenditures by category incurred by various active missions during the financial period. Expenditures for peacekeeping activities amounted to $837.8 million for the reporting period compared to $879.3 million during the previous 12-month period (see table 1 below). Statement II includes a summary of assets, liabilities, reserves and fund balances of peacekeeping operations as at 30 June 1999. Statement III summarizes the net cash flows for all peacekeeping activities for the period.

4. The financial situation of the United Nations peacekeeping operations during the period from 1 July 1998 to 30 June 1999 continued to be affected by serious cash shortages. This necessitated borrowing from and among peacekeeping funds, while substantial amounts of obligations to be reimbursed to Member States for troop costs and contingent-owned equipment remained unpaid. The failure of a number of Member States to pay their assessed contributions in full and on time for peacekeeping operations as well as for the regular budget and the international tribunals has resulted in recurring cash crises and exacerbated the Organization's inability to meet its financial obligations.

5. Table 1 below shows expenditures for the bienniums 1992-1993 and 1994-1995, for the six-month period from 1 January to 30 June 1996, for the period from 1 July 1996 to 30 June 1997, for the period from 1 July 1997 to 30 June 1998 and for the period from 1 July 1998 to 30 June 1999 for each assessed peacekeeping mission.

6. As at 30 June 1999, the total unpaid assessed contributions for peacekeeping operations amounted to $1,687.6 million, compared with $1,739.9 million as at 30 June 1998. Table 2 shows the amount of unpaid assessed contributions for each of the United Nations peacekeeping operations at the end of the bienniums 1992-1993 and 1994-1995, and at 30 June 1996, 1997, 1998 and 1999.

7. Table 3 shows the gap as at 30 June 1999 between the cash available for each peacekeeping operation and the liabilities, including amounts owed to Member States. Available cash for all operations totalled $668.9 million, while total liabilities were about twice as much, at $1,363.6 million.

B. Active peacekeeping operations

8. Statements IV to XVII present the financial position of each of the peacekeeping operations active during the period from 1 July 1998 to 30 June 1999, along with detailed expenditure schedules.

9. Statement IV represents the accounts of the United Nations Peacekeeping Force in Cyprus (UNFICYP), which are different from those of other peacekeeping operations. Prior to 16 June 1993, UNFICYP operations were funded solely by voluntary contributions in cash and in kind. Accordingly, no obligations were recorded in the accounts prior to 16 June 1993 unless sufficient voluntary contributions had been pledged or received to cover them. As a consequence, a total of $176.6 million in outstanding obligations due to the Member States incurred prior to 16 June 1993 is not shown as a liability for that period. The General Assembly, in its resolution 47/236 of 14 September 1993, decided that, beginning 16 June 1993 the costs of UNFICYP operations should be treated as expenses of the Organization to be borne by all Member States. Assessments have been made for mandate periods starting from 16 June 1993. Total expenditures for the 12-month period ending 30 June 1999 amounted to $44.9 million, as compared with $52.7 million in the previous 12-month period. Total unpaid assessed contributions as at 30 June 1999 amounting to $17.4 million reflect an increase of $1.7 million.

10. The United Nations Emergency Force (UNEF) 1973 and the United Nations Disengagement Observer Force (UNDOF) (statement V) had a total authorized retained surplus of $44 million, after a reduction of $5.6 million, in accordance with General Assembly resolution 53/226 of 8 June 1999. This surplus includes $36 million transferred to a special account in accordance with General Assembly resolution 36/116 A of 10 December 1981. Total expenditures during the 12-month period from 1 July 1998 to 30 June 1999 amounted to $33.7 million, compared with $32.5 million for the previous 12-month period. Total unpaid assessed contributions as at 30 June 1999 amounting to $14.7 million reflect a decrease of $0.2 million.

11. The United Nations Interim Force in Lebanon (UNIFIL) (statement VI) had an authorized retained surplus of $82.9 million, including $19.6 million transferred to a special account in accordance with General Assembly resolution 36/116 A. Total expenditures for the 12-month period from 1 July 1998 to 30 June 1999 amounted to $134.7 million, compared with $125 million for the previous 12-month period. Total unpaid assessed contributions as at 30 June 1999 amounting to $108.6 million reflect a decrease of $4.2 million.

Table 1
Total expenditures
(Millions of United States dollars)

Mission	*1992–1993*	*1994–1995*	*1 January–30 June 1996*[a]	*1 July 1996–30 June 1997*[b]	*1 July 1997–30 June 1998*[b]	*1 July 1998–30 June 1999*[b]
UNFICYP	48.5	96.7	19.2	45.0	52.7	44.9
UNDOF/UNEF	65.1	62.1	14.4	32.4	32.5	33.7
UNIFIL	284.9	263.9	54.4	126.7	125.0	134.7
UNIKOM	93.9	114.2	23.9	48.0	48.1	50.0
MINURSO	54.6	86.7	20.5	29.3	40.9	44.6
UNTAES	–	–	69.2	265.1	119.9	7.2
UNPREDEP	–	–	19.3	50.4	39.6	41.9
UNMIBH	–	–	33.7	118.2	157.1	169.8
UNOMIG	1.0	21.2	7.6	15.9	20.9	21.7
UNMOT	–	6.6	3.1	5.7	13.9	16.3
MONUA/UNAVEM	103.6	253.5	147.5	302.3	170.5	133.0
UNSMIH/UNTMIH/MIPONUH[c]	1.2	226.3	77.5	48.2	29.4	28.0
MINURCA	–	–	–	–	17.6	63.0
UNOMSIL	–	–	–	–	–	12.9
UNPF	1 359.7	3 039.5	240.3	46.8	1.2	–
UNOMIL	6.4	45.6	9.3	26.1	10.0	–
MINUGUA	–	–	–	3.9	–	–
UNMLT	0.1	0.5	–	–	–	–
UNAMIR/UNOMUR	9.9	375.0	48.1	2.4	–	–
ONUMOZ	199.8	292.7	–	–	–	–
UNOSOM	788.1	860.5	–	–	–	–
UNTAC	1 584.5	16.1	–	–	–	36.1
ONUSAL	68.7	30.8	–	–	–	–
ONUC	(0.5)	0.2	–	–	–	–
UNEF (1956)	(2.9)	2.8	–	–	–	–
Total	**4 666.6**	**5 794.9**	**788.0**	**1 166.4**	**879.3**	**837.8**

[a] Reflects activities for a six-month period.

[b] Reflects activities for a 12-month period.

[c] Also includes completed mission of UNMIH.

Table 2
Unpaid assessed contributions
(Millions of United States dollars)

Mission	*31 December 1993*	*31 December 1995*	*30 June 1996*	*30 June 1997*	*30 June 1998*	*30 June 1999*
UNFICYP	4.6	8.1	9.5	13.6	15.7	17.4
UNDOF/UNEF	21.7	37.1	27.5	15.3	14.9	14.7
UNIFIL	208.3	203.8	230.2	254.6	112.8	108.6
UNIKOM	25.0	31.3	21.6	11.4	11.1	10.4
MINURSO	20.4	45.9	47.7	58.7	64.0	54.8
UNTAES	–	–	84.6	56.3	50.7	31.6
UNPREDEP	–	–	22.4	13.0	11.1	15.5
UNMIBH	–	–	38.8	29.8	54.4	35.6
UNOMIG	2.5	1.1	1.5	6.3	6.6	7.9
UNMOT	–	4.9	0.7	2.6	7.0	4.9
MONUA/ UNAVEM	39.9	62.4	120.9	158.2	122.6	129.1
UNSMIH/ UNTMIH/ MIPONUH[a]	1.4	120.3	95.8	43.9	26.0	30.4
MINURCA	–	–	–	–	18.4	47.5
UNOMSIL	–	–	–	–	–	4.5
UNPF	437.6	803.4	734.9	942.8	693.8	671.0
UNOMIL	39.8	7.9	11.0	21.4	6.2	5.6
MINUGUA	–	–	–	2.4	0.3	0.2
UNMLT	0.8	–	–	–	–	–
UNAMIR/ UNOMUR	50.7	59.4	85.1	34.7	26.7	25.8
ONUMOZ	141.9	41.2	40.1	39.2	24.3	20.1
UNOSOM	224.0	315.1	314.9	300.9	301.1	284.5
UNTAC	322.8	49.9	49.0	48.3	43.2	47.4
ONUSAL	28.4	20.9	20.5	10.1	12.0	3.1
UNTAG	2.3	0.6	0.5	0.5	0.4	0.4
UNIIMOG	0.9	0.2	0.2	0.1	0.1	0.1
ONUC	75.4	73.9	73.9	73.9	73.9	73.9
UNEF (1956)	42.7	42.7	42.7	42.7	42.6	42.6
Total	**1 691.1**	**1 930.1**	**2 074.0**	**2 180.7**	**1 739.9**	**1 687.6**

[a] Also includes completed mission of UNMIH.

Table 3

Available cash versus liabilities as at 30 June 1999

(Millions of United States dollars)

Mission	*Available cash*	*Liabilities*
UNFICYP	18.8	27.2
UNDOF/UNEF	32.8	21.6
UNIFIL*	99.8	84.8
UNIKOM	45.1	23.3
MINURSO	7.6	38.0
UNTAES	87.3	70.7
UNPREDEP	62.6	62.3
UNMIBH	58.6	44.7
UNOMIG	3.0	7.6
UNMOT	10.3	7.7
MONUA/UNAVEM	69.0	122.7
UNSMIH/UNTMIH/MIPONUH[a]	77.7	111.3
MINURCA	1.8	44.6
UNOMSIL	7.3	8.9
UNPF	8.0	257.8
UNOMIL	9.8	2.3
MINUGUA	–	0.2
UNMLT	0.3	0.2
UNAMIR/UNOMUR	29.9	21.8
ONUMOZ	9.8	10.8
UNOSOM	5.3	254.9
UNTAC	0.3	51.4
ONUSAL	1.1	2.1
UNTAG	19.3	0.5
UNIIMOG	3.4	0.2
ONUC	–	46.6
UNEF (1956)	–	39.4
Total	**668.9**	**1 363.6**

[a] Includes also completed mission of UNMIH.

12. Statement VII presents the financial position of the United Nations Iraq-Kuwait Observation Mission (UNIKOM). Total expenditures for the 12-month period from 1 July 1998 to 30 June 1999 amounted to $50 million, compared with $48.1 million for the previous 12-month period. Total unpaid assessed contributions as at 30 June 1999 amounting to $10.4 million reflect a decrease of $0.7 million.

13. Statement VIII presents the financial position of the United Nations Mission for the Referendum in Western Sahara (MINURSO). Total expenditures for the 12-month period from 1 July 1998 to 30 June 1999 amounted to $44.6 million compared with $40.9 million for the previous 12-month period. Total unpaid assessed contributions as at 30 June 1999 amounting to $54.8 million reflect a decrease of $9.2 million.

14. Statements IX to XI present the financial positions of the United Nations peacekeeping operations in the area of the former Yugoslavia. These include the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES), the United Nations Preventive Deployment Force (UNPREDEP) and the United Nations Mission in Bosnia and Herzegovina (UNMIBH). The total expenditure for the three missions during the 12-month financial period ending 30 June 1999 was $219 million, which was $97.6 million less than the $316.6 million reported in the previous 12-month period. This was due to the completion of UNTAES, which was in the liquidation phase during the reporting period. Total unpaid assessed contributions for the three missions as at 30 June 1999 amounting to $82.7 million reflect a decrease of $33.5 million.

15. Statement XII presents the financial position of the United Nations Observer Mission in Georgia (UNOMIG). Total expenditures for the 12-month period from 1 July 1998 to 30 June 1999 increased to $21.7 million, compared with $20.9 million in the previous financial period. Total unpaid assessed contributions as at 30 June 1999 amounting to $7.9 million reflect an increase of $1.3 million.

16. Statement XIII presents the financial position of the United Nations Mission of Observers in Tajikistan (UNMOT). Total expenditures for the 12-month period from 1 July 1998 to 30 June 1999 amounted to $16.4 million, compared with $13.9 million reported in the previous 12 months. Total unpaid assessed contributions as at 30 June 1999 amounting to $4.9 million reflect a decrease of $2.1 million.

17. Statement XIV presents the financial position of the United Nations Observer Mission in Angola (MONUA) and the United Nations Angola Verification Mission (UNAVEM). Expenditures for those missions for the 12-month period ending 30 June 1999 amounted to $133 million, which was $37.5 million lower than the $170.4 million reported for the previous 12-month period. Total unpaid assessed contributions as at 30 June 1999 amounting to $129.1 million reflect an increase of $6.5 million.

18. Statement XV presents the combined financial position of the United Nations Support Mission in Haiti (UNSMIH), the United Nations Transition Mission in Haiti (UNTMIH) and the United Nations Civilian Police Mission in Haiti (MIPONUH). Total expenditures for those missions for the 12-month period from 1 July 1998 to 30 June 1999 amounted to $28 million, compared with the $29.4 million reported in the previous 12-month period. Total unpaid assessed contributions as at 30 June 1999 amounting to $22.4 million reflect an increase of $4.9 million.

19. Statement XVI presents the financial position of the United Nations Mission in the Central African Republic (MINURCA). Total expenditures for the 12-month period from 1 July 1998 to 30 June 1999 amounted to $63.1 million, which is $45.5 million higher than the $17.6 million reported in the previous financial period. The substantial increase is due to the reporting of expenditures for the full 12 months of the current financial period,

compared with only two and a half months in the period ending 30 June 1998. Total unpaid assessed contributions as at 30 June 1999 amounting to $47.5 million reflect an increase of $29.1 million.

20. Statement XVII presents the financial position of the newly established United Nations Observer Mission in Sierra Leone (UNOMSIL). Total expenditures for the period from 13 July 1998 to 30 June 1999 amounted to $12.9 million. Total unpaid assessed contributions as at 30 June 1999 amount to $4.5 million.

C. United Nations Peacekeeping Reserve Fund

21. The United Nations Peacekeeping Reserve Fund (statement XVIII) was established by the General Assembly in its resolution 47/217 of 23 December 1992 to serve as a cash-flow mechanism to ensure the rapid deployment of peacekeeping operations. In accordance with the resolution, the initial level of the fund was set at $150 million, which comprised funds transferred from a cumulative surplus of $49.2 million from the United Nations Transition Assistance Group (UNTAG), $18.2 million from the United Nations Iran-Iraq Military Observer Group (UNIIMOG) and $82.6 million from retained surplus of the United Nations General Fund. Of the amount authorized for the funding of the Peacekeeping Reserve Fund, $0.4 million from UNTAG, $0.1 million from UNIIMOG and $57.6 million from the United Nations General Fund remain uncollected owing to unavailability of cash receipts from assessments.

D. Support account for peacekeeping operations

22. Central administrative support to all peacekeeping operations is funded through the support account for peacekeeping operations (statement XIX). The support account derives its income from each of the active peacekeeping operations, in accordance with charges decided by the General Assembly. Total expenditures for administrative support to peacekeeping operations, most of which were for staff and other personnel costs, totalled $32.8 million during the 12-month financial period ending 30 June 1999 as compared with $29 million during the previous 12-month period.

23. Statement XX presents the financial position of the United Nations Logistics Base at Brindisi, Italy, which was established to receive, inspect, repair, distribute and store surplus assets from closed and/or downsized missions and to assemble and maintain mission start-up kits. Funding for the Logistics Base is derived from allocations from the existing budgets of active peacekeeping operations. During the present financial period, total expenditures for the Logistics Base were $6.7 million, as compared with $9.5 million during the previous financial period.

E. Completed peacekeeping operations

24. Statement XXI presents the financial position of the United Nations Peace Forces (UNPF), which is still under liquidation. During the reporting period, based on a thorough review of outstanding obligations, prior period obligations amounting to $205 million were cancelled, thus increasing the fund balance. Total unpaid assessed contributions as at 30 June 1999 amounting to $671 million reflect a decrease of $22.8 million.

25. Statement XXII presents the financial position of the United Nations Observer Mission in Liberia (UNOMIL), which is in the liquidation phase. No expenditure was incurred during the financial period, as the Mission ceased operation in June 1998. The change in the fund balance was derived from an additional assessment levied for the prior period, interest and miscellaneous income, savings on or cancellation of prior period obligations, a prior period adjustment and credits returned to Member States. Total unpaid assessed contributions as at 30 June 1999 amounting to $5.6 million reflect a decrease of $0.6 million.

26. Statement XXIII presents the financial position of the United Nations Verification Mission in Guatemala (MINUGUA). No expenditure was incurred during the financial period, as the Mission ceased operation in May 1997. The change in fund balance was derived from interest and miscellaneous income and savings on or cancellation of prior period obligations and credits returned to Member States. Total unpaid assessed contributions as at 30 June 1999 amounting to $0.2 million reflect a decrease of $0.1 million.

27. Statement XXV presents the financial position of the United Nations Assistance Mission for Rwanda (UNAMIR) and the United Nations Observer Mission Uganda-Rwanda (UNOMUR), which are in the liquidation phase. As the missions are closed, no expenditure was incurred during the reporting period. The change in the fund balance was derived from interest and miscellaneous income, prior period adjustments, savings on or cancellation of prior period obligations and a transfer to the International Criminal Tribunal for Rwanda. Total unpaid assessed contributions as at 30 June 1999 amounting to $25.8 million reflect a decrease of $0.9 million.

28. Statement XXVI presents the financial position of the United Nations Mission in Haiti (UNMIH), which completed its mandate on 30 June 1996. The increase shown in the fund balance for the period ending 30 June 1999 is due to the savings on or cancellation of prior period obligations amounting to $23.4 million and interest and miscellaneous income of $3.8 million, offset by prior period adjustments of $1.4 million. Total unpaid assessed contributions as at 30 June 1999 amounting to $8.1 million reflect a decrease of $0.4 million.

29. Statement XXVII presents the financial position of the United Nations Operation in Mozambique (ONUMOZ) which is in the liquidation phase. The increase shown in the fund balance for the period ending 30 June 1999 is due to savings on or cancellation of prior period obligations amounting to $8.4 million and interest and miscellaneous income of $0.7 million, offset by prior period adjustments of $0.4 million. Total unpaid assessed contributions as at 30 June 1999 amounting to $20.1 million reflect a decrease of $4.2 million.

30. Statement XXVIII reflects the changes in the fund balance of the United Nations Operation in Somalia (UNOSOM), which is in the liquidation phase. A substantial number of liabilities could not be discharged since a number of Member States have not paid their full assessed contributions for this operation. The substantial increase in the fund balance for the period ending 30 June 1999 resulted from savings on or cancellation of prior period obligations of $24.4 million and interest and miscellaneous income of $0.7 million, offset by prior period adjustments of $0.2 million. Total unpaid assessed contributions as at 30 June 1999 amounting to $284.5 million reflect a decrease of $16.6 million.

31. Statement XXIX presents the accounts of the United Nations Transitional Authority in Cambodia (UNTAC), which completed most of its activities in November 1993. The former special account for the United Nations Advance Mission in Cambodia (UNAMIC) preceded UNTAC, and the United Nations Military Liaison Team in Cambodia (UNMLT)

(statement XXIV) followed completion of the main activities of UNTAC. By its resolution 52/239 of 26 June 1998, as an ad hoc arrangement, the General Assembly decided to apportion among Member States the amount of $32.6 million gross ($25.7 million net) appropriated by its resolution 48/255 of 26 May 1994, to be offset by an equal amount from miscellaneous income. However, all resources from miscellaneous income had already been fully utilized to defray previously incurred expenditures of the Mission, and was therefore unavailable and resulted in insufficient assessments to cover budgetary requirements. In the same resolution, the Assembly decided to appropriate $17.7 million and to apportion the same amount among Member States to meet the additional requirements of UNTAC. The assessed contributions of $17.7 million already approved by the Assembly together with interest and miscellaneous income of $0.3 million and savings of $8.9 million resulting from cancellation of unliquidated obligations realized during this financial reporting period, totalling $26.9 million, was not sufficient to cover the actual expenditure of $36.9 million. This resulted in an overexpenditure of $10 million and, after taking into consideration the available fund balance of $7.4 million, resulted in a negative fund balance of $2.6 million as at 30 June 1999. The Secretary-General intends to submit a separate report to the Assembly requesting additional appropriations to cover the negative fund balance and any other known liabilities. Total unpaid assessed contributions as at 30 June 1999 amounting to $47.4 million reflect an increase of $4.2 million.

32. Statement XXX reflects the activities of the United Nations Observer Mission in El Salvador (ONUSAL). The slight increase in the fund balance represents interest income earned during the financial period, offset by prior period adjustments and savings on or cancellation of prior period obligations. Total unpaid assessed contributions as at 30 June 1999 amounting to $3.1 million reflect a decrease of $8.9 million.

33. Statements XXXI to XXXIV present the financial positions of UNTAG (statement XXXI), UNIIMOG (statement XXXII), the ad hoc account for the United Nations Operation in the Congo (ONUC) (statement XXXIII) and the Special Account for UNEF (1956) (statement XXXIV). The ad hoc account for ONUC and the accounts of the Special Account for UNEF remain open because various liabilities cannot be discharged since a number of Member States have not paid their full assessed contributions for those operations.

Annex

Supplementary information

1. The present annex includes supplementary information that the Secretary-General is required to report.

Write-off of losses of cash and receivables

2. In accordance with financial rule 110.14, the Controller or, when required, the Secretary-General, after full investigation, has approved write-offs for the financial period from 1 July 1998 to 30 June 1999 totalling $401,425 for peacekeeping operations. In each case it was determined in the light of the facts known at the time that: (a) the responsibility for the loss could not be fixed and attached to any official of the United Nations; (b) every effort had been made to collect the amounts due; and (c) further collection efforts would be fruitless.

Write-off of losses of property

3. Property losses at various peacekeeping operations that have been received by the Headquarters Property Survey Board and approved by the Controller amounted to $68.3 million (based on their original costs) for write-off, in accordance with financial rule 110.15, during the financial period. Those write-offs brought the recorded balances of the properties to the same levels as those shown in the property records for the actual quantities on hand. The details of the amounts written off were reported to the Board of Auditors in accordance with the provisions of financial rule 110.10 (b).

Chapter II

Report of the Board of Auditors

Summary

The Board of Auditors has audited the United Nations peacekeeping operations at Headquarters, 3 field missions funded from the regular budget, 12 special missions and 6 missions in liquidation. The Board also validated the financial statements for peacekeeping operations with special accounts for the financial period ending 30 June 1999 and conducted six special audits at the request of the General Assembly, as noted in paragraph 5 below.

The Board's main findings are as follows:

(a) In spite of the significant reduction in inter-office vouchers from a total debit balance of $24.3 million as at 30 June 1998 to $2.4 million as at 30 June 1999, a total debit balance of $9.11 million and a total credit balance of $8.57 million relating to UNPF were set off and declared in net terms in the financial statements for the 12-month period ended 30 June 1999;

(b) Claims totalling $320.8 million submitted during the financial period ended 30 June 1999 by 53 troop-contributing countries in respect of 14 missions had not been recorded in the accounts mainly because funds had not been reserved in the accounts;

(c) The periodic review of unliquidated obligations by the Administration, as recommended by the Board of Auditors, led to the achievement of savings of $389.3 million as a result of cancellation of unliquidated obligations for prior and current periods during the financial year ended 30 June 1999 as compared with the savings of $25.7 million achieved during the financial year ended 30 June 1998;

(d) As recommended by the Board of Auditors, the Administration established a global procurement planning process and prepared a plan for selected major operational requirements identified from the budgets of individual missions. During the 12-month period ended 30 June 1999, the use of the global plan resulted in savings of $802,000;

(e) In six of the nine peacekeeping missions examined by the Board, procurement activities were not guided by any procurement plan and, as a result, similar items were purchased on a piecemeal basis;

(f) The Board considers that the practice with respect to free-on-board contracts whereby payment is based on the proof of shipment from the vendors is not consistent with the provisions of the Financial Rules and the Procurement Manual;

(g) Receiving and inspection information on goods and services ordered by the Procurement Division that were delivered directly by vendors to field missions was not submitted to the Procurement Division to enable it to take expediting action where possible;

(h) The Board could not confirm the accuracy of the information on the final disposition of assets of UNOMIL owing to the absence of relevant supporting documentation;

(i) One of the biggest reasons for write-off due to wear and tear was the lack of spare parts and the consequent use of assets long after maintenance work should have been done. This particularly affected vehicles and generators, and was primarily due to the number of makes and models used by UNPF;

(j) Equipment transferred by the UNTAES to the United Nations Logistics Base at Brindisi, Italy, included a number of obsolete items;

(k) There was an increase in the number of civilian police repatriated partly as a result of failing the English language or driving tests or for medical reasons.

The Board's main recommendations are:

(a) Inter-office vouchers pending clearance in the financial statements should be disclosed in gross terms;

(b) The Office of Programme Planning, Budget and Accounts should ensure that all expenditure relating to a financial period is captured in the accounts for more accurate financial reporting. Also, the Office and the Department of Peacekeeping Operations should improve their coordination to ensure accurate financial reporting;

(c) The Department of Peacekeeping Operations should explore additional areas for global procurement planning both at Headquarters and in the field missions to facilitate bulk purchases in order to benefit from economies of scale where possible;

(d) The Department of Peacekeeping Operations should remind field missions to comply with the provisions of the Procurement Manual, which require the missions to submit to their procurement sections procurement plans based on realistic estimates;

(e) The Procurement Division should review the practice of procuring items under free-on-board contracts to ensure consistency with the provisions of the Financial Rules and the Procurement Manual;

(f) The Department of Peacekeeping Operations and the Procurement Division should establish procedures for obtaining prompt advice on the status of goods received at the field missions to facilitate the expediting function and the completion of the procurement process;

(g) The Department of Peacekeeping Operations should take action to locate the relevant asset disposition records of UNOMIL and ensure that for the future such records are made readily available for audit review;

(h) The Department of Peacekeeping Operations and missions should standardize the main types of assets used, such as vehicles, generators and communication and data-processing equipment, in order to improve maintenance and usage;

(i) In future, the Department of Peacekeeping Operations should request liquidating missions to properly evaluate the cost-effectiveness of any proposed transfer of assets;

(j) The Department of Peacekeeping Operations should review the arrangements for screening and testing civilian police monitors with a view to improving the effectiveness of the selection process;

(k) The Department of Peacekeeping Operations should ensure that personnel are never assigned to a mission prior to their obtaining medical clearance.

The Board's recommendations are contained in paragraph 12.

A. Introduction

1. The Board of Auditors has audited the financial statements of the United Nations peacekeeping operations for the period from 1 July 1998 to 30 June 1999 in accordance with General Assembly resolutions 74 (I) of 7 December 1946, 47/211 of 23 December 1992 and 49/233 A of 23 December 1994. The audit has been conducted in conformity with article XII of the Financial Regulations and Rules of the United Nations and the annex thereto and the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Those standards require that the Board plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

2. The audit was conducted primarily to enable the Board to form an opinion as to whether the expenditures recorded in the financial statements for the period from 1 July 1998 to 30 June 1999 had been incurred for the purposes approved by the governing bodies; whether income and expenditures were properly classified and recorded in accordance with the Financial Regulations and Rules; and whether the financial statements of peacekeeping operations presented fairly the financial position as at 30 June 1999. The audit included a general review of financial systems and internal controls and a test examination of accounting records and other supporting evidence to the extent the Board considered necessary to form an opinion on the financial statements.

3. Pursuant to paragraph 6 of General Assembly resolution 47/211, the Board continued to maintain its expanded audit coverage both at Headquarters and at the field missions. The audit was carried out at United Nations Headquarters and at the peacekeeping and observer missions listed in annex I to the present report of the Board of Auditors, as well as at the United Nations Logistics Base at Brindisi, Italy.

4. In addition to the audit of the accounts and financial transactions, the Board carried out reviews, under regulation 12.5, of the financial procedures, the internal financial controls and, in general, the administration and management of peacekeeping operations. The General Assembly requested the Board to follow up on previous recommendations and to report to it accordingly.

5. The present report also addresses, in the paragraphs identified below, the special requests made by the General Assembly, namely:

(a) The factors that led to the backlog in the processing of inter-office vouchers (resolution 54/13) (paras. 15-24);

(b) A review of the definition of exigency in procurement (resolution 53/204) (paras. 65-73);

(c) The reasons for the increase in procurement of the top 25 commodities (resolution 54/13) (paras. 79-85);

(d) A review of the final disposition of assets of UNOMIL (decision 53/478) (paras. 111-116);

(e) A review of the final disposition of the assets of the United Nations Observer Group of MINUGUA (resolution 53/235) (paras. 117-126);

(f) An examination of the report of the Secretary-General (A/52/792) on the final disposition of assets of UNPF in the light of the views expressed by Member States (decision 52/485) (paras. 127-160).

6. The Board continued its practice of reporting the results of specific audits in management letters containing detailed observations and recommendations to the Administration.

7. The present report covers matters that, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations and conclusions were discussed with the Administration, whose views, where appropriate, have been reflected in the report.

8. The Board's main recommendations are reported in paragraph 12. The detailed findings are discussed in paragraphs 14 to 179.

9. In accordance with section A, paragraph 7, of General Assembly resolution 51/225 of 3 April 1997, the Board has reviewed the action taken by the Administration to implement the recommendations made in its report for the 18-month period ended 30 June 1997[1] and confirms that there are no outstanding matters.

10. In accordance with General Assembly resolution 48/216 B of 23 December 1993, the Board also reviewed the measures taken by the Administration to implement the recommendations made in its report for the financial period ending 30 June 1998.[2] Details of the action taken and the comments of the Board are set out in annex II to the present report.

11. The General Assembly, in its resolution 52/212 B of 31 March 1998, accepted the recommendations of the Board of Auditors for improving implementation of its recommendations approved by the Assembly subject to the provisions contained in the resolution. The Board's proposals, which were transmitted to the General Assembly in a note by the Secretary-General (A/52/753, annex), included the following main elements:

(a) The need for specification of timetables for the implementation of recommendations;

(b) The disclosure of office-holders to be held accountable;

(c) The establishment of an effective mechanism to strengthen oversight in regard to the implementation of audit recommendations. Such a mechanism could be in the form of either a special committee comprising senior officials or a focal point for audit and oversight matters.

The Board noted that the Administration had generally complied with those requirements.

12. The Board's main recommendations are:

(a) Inter-office vouchers pending clearance in the financial statements should be disclosed in gross terms (para. 23);

(b) The Office of Programme Planning, Budget and Accounts should ensure that all expenditure relating to a financial period is captured in the accounts for more accurate financial reporting. Also, the Office and the Department of Peacekeeping Operations should improve their coordination to ensure accurate financial reporting (para. 29);

(c) The Department of Peacekeeping Operations should explore additional areas both at Headquarters and in the field missions to facilitate bulk purchases in order to benefit from economies of scale where possible (para. 57);

(d) The Administration should remind field missions to comply with the provisions of the Procurement Manual, which require the missions to submit to their procurement sections procurement plans based on realistic estimates (para. 63);

(e) The Procurement Division should review the practice of procuring items under free-on-board contracts to ensure consistency with the provisions of the Financial Rules and the Procurement Manual (para. 94);

(f) The Department of Peacekeeping Operations and the Procurement Division should establish procedures for obtaining prompt advice on the status of goods received at the field missions to facilitate the expediting function and the completion of the procurement process (para. 98);

(g) The Department of Peacekeeping Operations should take action to locate the relevant records relating to the disposition of the assets of UNOMIL and ensure that in future such records are made readily available for audit review (para. 114);

(h) The Department of Peacekeeping Operations and the missions should standardize the main types of assets used, such as vehicles, generators and communication and data-processing equipment, in order to improve maintenance and usage (para. 155);

(i) In future, the Department of Peacekeeping Operations should request liquidating missions to properly evaluate the cost-effectiveness of any proposed transfer of assets (para. 162);

(j) The Department of Peacekeeping Operations should review the arrangements for screening and testing civilian police monitors with a view to improving the effectiveness of the selection process (para. 170);

(k) The Department of Peacekeeping Operations should ensure that personnel are never assigned to a mission prior to their obtaining medical clearance (para. 172).

13. The Board's other recommendations are shown in paragraphs 33, 43, 51, 71, 87, 100, 102, 109, 116, 121, 134, 139, 146, 150, 152, 158, 167, 174 and 179.

B. Financial issues

1. United Nations accounting standards

14. The Board assessed the extent to which financial statements of peacekeeping operations for the year ending 30 June 1999 conformed to the United Nations accounting standards. The review indicated that the presentation of the financial statements was generally consistent with the standards.

2. Inter-office vouchers

15. As requested by the Advisory Committee on Administrative and Budgetary Questions (A/53/940) and subsequently endorsed by the General Assembly in its resolution 54/13 of 29 October 1999, the Board of Auditors examined the factors that led to the backlog in processing inter-office vouchers.

16. The United Nations offices use the inter-office voucher system to recharge other United Nations offices when payments are made on their behalf. The United Nations Accounting Manual requires that inter-office vouchers be reflected promptly and as accurately as possible in the financial reports and statements.

17. In its report for the 18-month period ended 30 June 1997,[3] the Board commented on inter-office vouchers pending clearance totalling $36.6 million and recommended that the monitoring and reconciliation of the inter-office vouchers be done on a more regular basis

so that by the end of the financial period such transactions would be properly reflected in the accounts.

18. The Board is pleased to note that the Administration has implemented the above recommendation and that inter-office transactions pending processing in respect of peacekeeping operations have been significantly reduced, from a total debit balance of $24.3 million as at 30 June 1998 to $2.4 million as at 30 June 1999. Similarly, the Administration has reduced the total credit balance in respect of inter-office vouchers pending processing from $1.5 million as at 30 June 1998 to $1.3 million as at 30 June 1999.

19. The Board has examined the reasons for the backlog of the processing of inter-office vouchers relating to prior years and noted that:

(a) With the introduction of Release 3 of the Integrated Management Information System (IMIS) in April 1996, new procedures for processing inter-office vouchers were established. The new system, which has several processing stages, is complex, requiring many user sessions according to different types of expenditures and thus more time in processing. An adjustment period resulted from the implementation of the new system, and staff needed to be trained to become fully conversant with the new processes;

(b) During the conversion of data from the former general accounting system to IMIS, some inter-office voucher balances had been consolidated into one balance without providing the individual balances with reference numbers. It had therefore been difficult for individual transactions to be matched to the balances, thus rendering clearance to the appropriate accounts cumbersome;

(c) Some of the inter-office voucher transactions had been rejected by IMIS owing mainly to the inability of the data to pass the demanding acceptance checks required by IMIS. It had therefore taken time for the problems relating to the rejected inter-office vouchers to be identified and resolved;

(d) Because of a backlog in clearing inter-office vouchers at United Nations Headquarters, the monthly reconciliation reports that had to be prepared by the Office of Programme Planning, Budget and Accounts and forwarded to the field missions in order to update their accounts had not been prepared on a regular basis;

(e) Some of the inter-office vouchers had not had appropriate supporting documentation to facilitate their processing and clearing to the appropriate accounts. In other cases, the inter-office vouchers processed had not had sufficient funds in the existing obligation documents, which required certifying officers to increase requisite obligations to fund such expenditure, thus delaying the processing.

20. According to the Administration, as staff members have now become more familiar with the processing of inter-office vouchers in IMIS, the reconciliation of the vouchers and their subsequent clearance into the appropriate accounts was up to date as at 30 June 1999. The Administration indicated further that inter-office voucher transactions were now processed on a daily basis and were closely monitored.

21. In spite of the significant reduction in inter-office vouchers pending clearance as at 30 June 1999, the Board noted that a total debit balance of $9.11 million (192 transactions) and a total credit balance of $8.57 million (72 transactions) relating to UNPF were set off and declared in net terms in the financial statements for the 12-month period ended 30 June 1999. The Board's further analysis disclosed that the debit balance of $9.11 million included 26 transactions totalling $8.19 million relating to 1993. Similarly, the credit balance of $8.57 million included 35 transactions totalling $8.03 million relating to 1993.

22. The Board was concerned that the financial statement for the period ended 30 June 1999 did not disclose the full extent of inter-office transactions pending processing, since the gross amounts in respect of UNPF were not reflected.

23. **The Board recommends that inter-office vouchers pending clearance in the financial statements be disclosed in gross terms.**

24. The Administration has noted the recommendation of the Board and has taken steps to ensure that inter-office vouchers pending clearance will, in future, be disclosed in gross terms in the financial statements.

3. Liabilities not recognized in the accounts

25. The Board, in its report on peacekeeping operations for the 12-month period ended 30 June 1998,[4] expressed concern over claims submitted by troop-contributing countries that had not been recognized in the accounts because of lack of obligations.

26. The Board's follow-up on this issue disclosed that claims totalling $320.8 million submitted during the financial period ended 30 June 1999 by 53 troop-contributing countries in respect of 14 missions had not been recorded in the accounts. Of the unrecorded claims of $320.8 million, $164.1 million related to UNPF. Although the Administration had certified $149 million of the claims relating to UNPF, this had neither been recorded in the accounts nor paid, because funds had not been reserved in the accounts. The Board noted that the $149 million in certified claims had been included in the notes to the financial statements for the 12-month period ending 30 June 1999 as a contingent liability instead of being disclosed as accounts payable.

27. The Board further noted that in respect of the remaining 13 missions, claims of $156.7 million were under negotiation with troop-contributing countries as at 30 June 1999. Of the $156.7 million, only $90.5 million had been disclosed as contingent liabilities in the notes to the financial statements, based on information received from the Department of Peacekeeping Operations.

28. The Board concluded that the inaccurate reporting of the claims in the financial statements was due to insufficient coordination between the Department of Peacekeeping Operations and the Office of Programme Planning, Budget and Accounts on the review and verification processes of troop-contributing countries' claims.

29. The Board reiterated its recommendation that, since peacekeeping financial statements are intended to recognize expenditure on an accrual basis, **the Office of Programme Planning, Budget and Accounts ensure that all expenditure relating to a financial period is captured in the accounts for more accurate financial reporting. Also, the Office and the Department of Peacekeeping Operations should improve their coordination to ensure accurate financial reporting.**

30. The Department of Peacekeeping Operations informed the Board that it had strengthened coordination with the Office of Programme Planning, Budget and Accounts and that it reviewed and verified the claims received from troop contributors before forwarding them to the Office. The Department ensures that certified claims submitted to the Office have sufficient obligated funds to facilitate further processing by the Office. In addition, the Department prepares monthly reports on all claims that have been certified or await certification and those forwarded to the Office for information and review.

4. Unliquidated obligations

31. The Board is pleased to note that the Administration has implemented its recommendation on the periodic review of unliquidated obligations to ensure that only valid amounts are retained in the accounts. In this regard, the Board noted that during the financial period ended 30 June 1999, a savings of $389.3 million was achieved as a result of the cancellation of unliquidated obligations relating mainly to prior financial periods as compared with the savings of $25.7 million achieved during the financial year ended 30 June 1998.

32. In accordance with decisions of the General Assembly contained in the financial resolutions for each peacekeeping operation, obligations relating to government claims are retained in the accounts for up to five years. In accordance with the United Nations Financial Regulations, obligations relating to non-governmental claims are retained for up to two years. The Board noted that these two types of obligations have not been provided with distinctive codes in IMIS to facilitate effective monitoring of their validity periods.

33. **The Board recommends that for more effective monitoring of unliquidated obligations, the governmental and non-governmental obligations be provided with distinct code numbers in IMIS.**

34. The Administration informed the Board that, effective 1 July 1999, measures were introduced to enhance transparency in the recording of information on valid obligation documents to facilitate more effective monitoring of unliquidated obligations.

5. Budget requirement for the United Nations Transitional Authority in Cambodia

35. The budget performance report provided by the Administration forms the basis of the review of peacekeeping budgets and expenditure by the Advisory Committee on Administrative and Budgetary Questions and its subsequent recommendations to the General Assembly for decisions regarding assessments on Member States. The accuracy of the budget performance report and the supplementary information helps the Advisory Committee in its recommendations.

36. The Board noted that the Administration had provided the Advisory Committee with the inaccurate supplementary information that $32.5 million of the UNTAC budgetary requirements of $52.5 million for the period from 1 July 1998 to 30 June 1999 could be funded from interest and miscellaneous income. Based on this information, the General Assembly decided that $17.7 million should be appropriated and assessed on Member States.

37. The assessed contribution of $17.7 million approved by the General Assembly, together with interest and miscellaneous income of $0.3 million and savings of $8.8 million from cancellation of unliquidated obligations during the financial period ended 30 June 1999, amounting to a total of $26.8 million, was not sufficient to cover the actual expenditure of $36.1 million. This resulted in an over-expenditure of $9.3 million, which subsequently reduced the reserves and fund balance to a negative $2.6 million as at 30 June 1999.

38. The Board also noted that an amount of $26.7 million due to troop-contributing countries for their operations in UNTAC could not be paid owing to lack of funds and was reflected in accounts payable in the financial statements.

39. The Board is concerned that supplementary information provided by the Administration to the Advisory Committee was inaccurate and had resulted in insufficient assessments to cover the budget requirements.

6. Accounts receivable

40. The Board examined the listings of accounts receivable locally produced by missions and noted instances of long-overdue amounts. The Board noted that some of the accounts receivable were in respect of private telephone charges outstanding against staff members, military observers and civilian police officers who had separated from the mission. The Board identified the cause of the overdue accounts receivable from staff as management's failure to enforce the recovery policy, which requires that telephone and liberty mileage charges be deducted at the source from the mission subsistence allowance or salary of the staff concerned. The Board's findings are as follows:

(a) In UNOMIG, at 30 June 1999, accounts receivable from staff totalling $25,080 included $13,207 (52 per cent) that had been outstanding for up to 6 months, $4,944 (20 per cent) outstanding for 6 to 12 months and $6,929 (28 per cent) outstanding for over 12 months. Of accounts receivable from military observers of $87,378, a balance of $65,323 (75 per cent) had been outstanding for up to 6 months, $16,071 (18 per cent) for 6 to 12 months and $5,984 for over 12 months;

(b) In MINURCA, out of accounts receivable of $319,534, a balance of $186,800 (58 per cent) had been outstanding for more than six months. The latter amount of $186,800 included $96,159 in respect of air transportation services provided to MONUA in 1998, which was in dispute as at 30 September 1999;

(c) In UNIFIL, as at 30 June 1999, accounts receivable of $70,090 from missions and agencies had been outstanding for periods up to some three years;

(d) In MINURSO, accounts receivable of $461,239 (55 per cent) had been outstanding for up to a year, while $212,196 had been outstanding up to six months;

(e) In UNIKOM, out of the total accounts receivable balance of $161,939 as at 30 June 1999, an amount of $12,561 was outstanding for some six months;

(f) In UNTSO, out of the $162,515 outstanding against staff members, $17,378 had been outstanding for 6 to 12 months, $8,854 for 12 to 24 months and $15,735 for over 24 months;

(g) In UNOSOM, a liquidated mission, accounts receivable from 193 staff members totalling $349,680, outstanding since 1995, had remained uncollected as at 30 June 1999;

(h) In MONUA, accounts receivable amounting to $363,228 were outstanding as at 30 June 1999 from the Mission's international and local staff, military observers and civilian police; also, accounts receivable from vendors amounted to $2.5 million as at 30 June 1999;

(i) In UNMIBH accounts receivable balances totalling $16,307 had been outstanding for more than one year as at March 1999.

41. UNPREDEP expended considerable effort to minimize the level of amounts outstanding and successfully reduced the delays in collecting outstanding receipts due from staff members. The Board noted, however, that $22,091 had remained outstanding from a United Nations organization for more than six months.

42. The Board also noted that an advance of $11.7 million to a troop-contributing country in respect of procurement-related activities in 1994 for UNOSOM had remained outstanding as at 30 June 1999.

43. **The Board recommends that the Office of Programme Planning, Budget and Accounts instruct the missions:**

(a) To regularly review accounts receivable and ensure prompt settlement of all outstanding amounts;

(b) To enforce the recovery policy by deducting telephone and liberty mileage charges from mission subsistence allowance or salary, as appropriate;

(c) That where there is little chance of recovering a balance, the mission should initiate prompt write-off action. In such cases, missions should make a realistic determination of the recoverability of the receivable and submit the cases to the Controller for write-off should they be deemed irrecoverable.

44. The Administration informed the Board that it had recently implemented procedures in the missions to ensure recovery of accounts receivable from personnel prior to their departure from the missions. According to the Administration, it is this measure that has resulted in the significant reduction in accounts receivable relating to mission personnel as at 30 June 1999 as compared with the balance as at 30 June 1998. The Administration, however, intended to follow up with the missions in order to further reduce long-outstanding balances.

7. Write-off of losses of cash, receivables and property

45. In accordance with financial rule 111.10 (b), the Board was provided with details of cash, stores and other assets written off for the financial year ended 30 June 1999. A total amount of $401,425 was written off in the financial statements for losses of cash, accounts receivable and notes receivable in compliance with financial rule 110.14 (a), as compared with an amount of $271,982 written off during the financial year ending 30 June 1998.

46. In addition, as compared with an amount of $2,575,652 written off during the financial period ended 30 June 1998, property losses amounting to $68,254,839 (based on their original cost) and covering 14 missions were written off in accordance with financial rule 110.15 during the financial year ending 30 June 1999, as reported by the Headquarters Property Survey Board and identified in the table below. These losses resulted from damage (total loss by vehicle accident, fire, storm and other causes) as well as shortages (including inventory discrepancy, loss and theft).

47. While the Board noted that a significant portion of the write-off of property was due to the aggressive policy of replacing vehicles and non-year-2000-compliant equipment, the Board is concerned at the significant increase in write-offs of both cash ($129,443) and property ($65,679,187).

48. The Board noted that the Administration had introduced a field assets control system to track and monitor the assets in peacekeeping missions and has also improved procedures to streamline the write-off process. The Board will monitor the effectiveness of these systems in future audits.

49. The Board noted that the amount of $410,425 written off included accounts receivable, totalling $392,537 in respect of the 14 missions in accordance with financial rule 110.14. These accounts receivable had been outstanding for long periods of time, and were deemed to have become uncollectible mainly because the debtors had separated from the missions. The inability to recover the receivables and their subsequent write-off have resulted in the loss of a total amount of $392,537 to the United Nations.

50. The Board considers that these accounts receivable could have been collected before the departure of the debtors from the missions if there had been proper coordination between the financial and administrative sections of the missions concerned.

Property losses for the period from 1 July 1998 to 30 June 1999

(United States dollars)

Mission	*Inventory value submitted for write-off (a)*	*Cases pending Headquarters recommendation (b)*	*Inventory value written off (a-b)*
MINUGUA	2 719 213	67 275	2 651 938
MINURCA	91 236		91 236
MINURSO	1 267 283		1 267 283
MIPONUH	1 598 768		1 598 768
MONUA	21 159 809	2 713 764	18 446 045
UNDOF	3 538 787		3 538 787
UNFICYP	74 275		74 275
UNIFIL	8 445 996		8 445 996
UNIKOM	1 768 986		1 768 986
United Nations Logistics Base at Brindisi	33 778 051	7 566 333	26 211 718
UNMIBH	2 986 419		2 986 419
UNMOT	394 842	21 330	373 512
UNOMIG	581 360		581 360
UNOMSIL	218 514		218 514
Total	**78 623 539**	**10 368 702**	**68 254 837**

51. **The Board recommends that the Administration emphasize to the missions the enforcement of established procedures for such accounts receivable to be recovered from separating staff members, civilian police and military observers to avoid financial losses to the Organization.**

52. The Administration responded that it was similarly concerned about the need to write off amounts that could have been recovered from civilian police, military observers and former staff members who had separated from the various peacekeeping missions. The Administration has recently sent a reminder to all missions on the importance of enforcing established recovery procedures from separating mission personnel. The Administration added, however, that it would continue to monitor the matter to ensure that measures were taken to minimize such write-offs in future.

8. Ex gratia payments

53. The Administration informed the Board that no ex gratia payments had been made during the year ending 30 June 1999.

C. Management issues

1. Procurement

Procurement planning

54. In response to the Board's concern expressed in its report for the 18-month period ended 30 June 1997 on the establishment of a global procurement planning process,[5] the Administration had prepared a plan for selected major operational requirements identified from individual missions' budgets. These were in the areas of ration packs, petrol, oil, lubricants, fresh foods, catering services and vehicles. Consequently, the Procurement Division entered into contracts for the procurement of petrol, oil and lubricants (22 contracts) valued at $22.5 million, rations (5 contracts) valued at $5 million, frozen and dry rations (3 contracts) valued at $10.7 million, services and supplies (13 contracts) totalling $48 million and fresh foods (5 contracts) amounting to $4 million to cover the period from January 1999 to December 2000.

55. According to the Procurement Division, the submission of the plan enabled the Division to establish realistic times for the activities involved and spread contract renewal times proportionally over the period covered by the plan.

56. The Board also noted that, through improved planning in vehicle acquisition, the Department of Peacekeeping Operations had identified the vehicle requirements of field missions and had, since 1997, used systems contracts to procure 4,651 vehicles at a value of $49.7 million. During the 12-month period ended 30 June 1999, the use of global contracts to acquire 181 buses at a value of $2.6 million enabled the organizations to achieve savings of $802,000.

57. **In view of the substantial savings that accrued from global planning for vehicles and other items, the Board recommends that the Department of Peacekeeping Operations explore additional areas both at Headquarters and in the field missions to facilitate bulk purchases in order to benefit from economies of scale where possible.**

58. The Administration responded that it would continue to review its procurement requirements in an ongoing attempt to identify additional areas where such cost-saving mechanisms as volume purchase agreements or systems contracts can be beneficial to the Organization.

59. With the increase from $50,000 to $200,000 in the threshold of procurement that can be handled by field missions under delegated authority, a substantial proportion of peacekeeping procurement is now done in the field. The Board found that the total purchases of 16 missions for the 12-month period from January to December 1998 was $107,434,000, as compared with $73,972,341 handled at Headquarters on behalf of the missions during the same period.

60. The Procurement Manual states that procurement planning is essential for the effective and timely solicitation of bids or proposals, the award of contracts and the delivery of the goods and services required. Requisitioners are responsible for developing their procurement plans in cooperation with the Procurement Division at Headquarters or with the respective procurement services at offices away from Headquarters, including peacekeeping missions.

61. The Board reviewed the procurement planning systems in nine field missions (UNIFIL, UNMOT, UNTSO, UNDOF, MIPONUH, UNIKOM, UNOMIG, MINURCA and MINURSO) and noted that only MINURCA and UNIFIL had prepared procurement plans, while MIPONUH had prepared a plan for its international procurement during the

financial period ending 30 June 1999. In the other six missions, procurement activities were not guided by any procurement plan; as a result, in some cases, similar items were purchased on a piecemeal basis.

62. The Board reviewed the operation of the UNMIBH Police Support Trust Fund, and noted two requisitions that had been changed or cancelled months after they had been raised. On the advice of the International Police Task Force, the Trust Funds Unit raised a purchase order for $388,500 to acquire 1,050 bulletproof vests. The requisition was amended some six months later when it was decided that only 264 units would be required. The vendor allowed the Mission to amend the order, but only on the condition that it purchase other supplies at the same value from the vendor. The Board is concerned that this arrangement did not enable the Mission to ensure that it secured the most competitive prices for the substitute items. UNMIBH also raised a purchase order in the amount of $18,543 to purchase specialist listening equipment, which the International Police Task Force subsequently discovered were illegal in Bosnia and Herzegovina and could not be used. The Board reminds UNMIBH that it should ensure that the quantities ordered are required for the fulfilment of the Mission's mandate and that the items requested do not breach local legislation.

63. **The Board recommends that the Administration remind field missions to comply with the provisions of the Procurement Manual, which require the missions to submit to their procurement sections procurement plans based on realistic estimates.**

64. According to the Administration, it has sent messages to all the missions reminding them of the importance of submitting procurement plans to their procurement sections.

Immediate operational requirements

65. During the 12-month period from 1 July 1998 to 30 June 1999, the Headquarters Committee on Contracts processed 117 cases with a total value of $97.4 million. Of those, 1 case, with a value of $174,269, was considered on an ex post facto basis and 8 cases, with a total value of $3.9 million, were considered on a partially ex post facto basis. This position reflects a similar improvement achieved in the financial year ended 30 June 1998 and has shown a significant improvement compared with the 18-month financial period ended 30 June 1997, when 111 cases were considered ex post facto and 123 cases were considered partially ex post facto by the Headquarters Committee on Contracts.

66. The Board noted that in response to General Assembly resolution 52/226 A of 31 March 1998, the Secretary-General submitted to the Assembly a report on, *inter alia*, a sharper definition of exigency (A/C.5/52/46). Subsequently, the Secretary-General submitted a report with an expanded definition of exigency (A/53/271 and Corr.1). This provides that exceptions to bidding on the basis of exigency will be approved by the Assistant Secretary-General for Central Support Services where the proposed procurement is both unavoidable and would either seriously interfere with or impede the operation of a programme or mission mandate or would endanger lives or property were it to remain unsatisfied for even a short period of time. The Board reviewed the definition of exigency as contained in the report.

67. The Board considers that the revised definition of exigency requires a careful exercise of judgement and the application of strict approval procedures. In this regard, the Board is pleased to note that in all such cases, full justification must be presented by the requisitioning department, and exceptions to bidding on the basis of exigency would require the approval of the Assistant Secretary-General for Central Support Services. The Board considers, however, that these procedures should not preclude the prior submission of such

cases to the Committee on Contracts. This was not done in some of the examples noted below.

68. The Board's check of seven missions (UNTSO, UNOMIG, UNDOF, MIPONUH, MINURCA, UNTAES and MINURSO) revealed that four (MINURCA, UNTAES, MINURSO and UNOMIG) had reported purchases made as a result of immediate operational requirements. In UNOMIG, the Local Committee on Contracts considered five partially ex post facto cases with a total value of $441,895, while MINURCA purchased 11 bladders for the storage of fuel at a total value of $243,681 before obtaining the approval of the Headquarters Committee on Contracts. The Board considers that this practice devalues the function of the Committee and does not allow adequate emphasis to be placed on value for money.

69. In MINURSO, the Board's examination of 55 cases disclosed that in 27 (49 per cent), goods and services with a total value of $222,303 were purchased under the exigency rule as granted under United Nations financial rule 110.19 (d). In all 27 cases, the goods were delivered before the relevant purchase orders were raised. Similarly, UNTAES used a trust fund to support a humanitarian event for children in Eastern Slavonia. For this event, the mission procured food worth some $8,570 under the immediate operational requirement procedure and did not raise an obligation before ordering the food.

70. The Board acknowledges that peacekeeping operations are subject to severe constraints and that the use of the exigency provision cannot be completely avoided. However, in accordance with United Nations financial rule 110.17, where the advice of the Committee on Contracts is required, no commitment may be entered into before such advice is received. The Board, therefore, shares the view of the Advisory Committee on Administrative and Budgetary Questions that the application of exceptions to bidding on the basis of exigency should not preclude the submission of such cases to the Committee on Contracts.

71. **The Board recommends that the Administration continue to adhere to the requirement for prior submission of cases to the contract committees for consideration, even in cases of procurement under the exigency rule.**

72. In four of the immediate operational requirement cases at UNMIBH, delivery did not occur until at least 10 days after the goods were supposed to have been delivered. In one case, the Mission did not receive the goods until two months after the delivery date specified on the purchase order. The Board suggests that the Mission consider inserting penalty clauses into purchase orders raised to procure time-critical supplies, allowing it to withhold part of the payment should the vendor fail to deliver by the specified time.

73. The Department of Peacekeeping Operations informed the Board that penalty clauses were currently being included in all engineering contracts and that it was reviewing the Board's proposal that penalty clauses be included for all time-critical procurement.

Bidding system

74. In accordance with the Financial Regulations and Rules of the United Nations, bids for the procurement of goods and services from vendors shall be invited either through advertising in publications or through distribution of formal invitations to bid. During the financial period ended 30 June 1999, the Procurement Division relied mainly on its roster of vendors, from which prospective vendors were shortlisted and invited to bid to supply goods and services for peacekeeping operations, without resorting to advertising in publications or distributing formal invitations to bid.

75. The Board, in its report on the United Nations for the biennium ended 31 December 1995,[6] expressed concern at the lack of open tendering in which all procurement requirements are advertised to enable any interested vendor to bid. The Board therefore recommended that guidelines on the bidding process be developed indicating when tenders should be advertised and when invitations to bid should be issued to ensure greater transparency and improve competitiveness in the procurement system.

76. As at September 1999, out of the 4,455 vendors in the Reality database, 2,827 were fully registered, 870 were on the provisional list and 758 were blocked for inactivity. The Board noted that vendor registration opportunities and pertinent information on United Nations procurement were posted on the Internet. As a result, vendors are now globally afforded the opportunity to apply for registration. In addition, major procurement requirements are placed on the Procurement Division's web site on the Internet.

77. The Board was pleased to note that since April 1999, the Procurement Division has discontinued the practice of shortlisting registered vendors for bid invitations. It has instituted the practice of extending bid invitations to all vendors by product type. Exceptions are made, however, when the registered vendors are too numerous for bids to be processed within a reasonable time. In such exceptional cases, invitations are sent to vendors by rotation. According to the Procurement Division this practice, which is experimental, will be refined to ensure further transparency in the bidding system.

78. The Procurement Division informed the Board that it was in the process of developing guidelines to be incorporated in the Procurement Manual on the method of inviting bids and has scheduled this project to be completed during 2000.

Procurement of the top 25 commodities

79. In its report on the financial reports and audited financial statements of United Nations peacekeeping operations for the period ended 30 June 1998 (A/53/940, para. 13), the Advisory Committee on Administrative and Budgetary Questions requested the Board to follow up on its findings on the increase in the cost of the top 25 commodities and to examine the reasons for the increase in procurement for peacekeeping operations.

80. During the period from 1 July 1998 to 30 June 1999, the Procurement Division issued 472 purchase orders with a total value of $114.2 million in respect of the top 25 commodities and services purchased for peacekeeping operations, compared with $134.3 million (494 purchase orders) for the year ending 30 June 1998, representing a decrease of 15 per cent in expenditure. In spite of this overall reduction of 15 per cent, the Board noted further increases in expenditure on airline management and operations of $1.1 million (4 per cent) and logistical support of $19.6 million (121 per cent), as commented on in its previous report, as well as an increase of $4.7 million (336 per cent) on microcomputers.

Reason for increases

81. The Board noted that since 1997 the Administration has carried out a vehicle replacement programme to replace vehicles in the field missions since most of the vehicles have outlived their useful life. The Administration also initiated a vehicle standardization policy under which purchases of particular vehicles were awarded under systems contracts. Consequently, the expenditure of $5.6 million on motor vehicles, parts and accessories for the year ended 30 June 1997 increased more than fourfold, to $29.9 million for the year ended 30 June 1998. During the year ended 30 June 1999, expenditure on motor vehicles, parts and accessories amounted to $29.1 million.

82. The need to replace all non-year-2000-compliant computers at the field missions and at Headquarters accounted for the increase in expenditure on microcomputers. The expenditure on microcomputers of $0.31 million in 1996/97 increased to $1.4 million in 1997/98 and increased further to $6.1 million for the 1998/99. In this regard, the Administration informed the Board that the field missions were fully equipped with year-2000-compliant information technology equipment.

83. The contracts for the provision of air transportation are for three main purposes — rotation of troops in ongoing missions, establishment of new missions and deployment of aircraft to meet the long-term requirements of missions. The Administration informed the Board that the increase in deployment and rotation of troops and civilian police resulted in high expenditures on airline management and operations. According to the Administration, during the financial period ended 30 June 1999 MINURCA, a new mission, required air charter services for the provision of equipment and the transportation of personnel. In planning for deployment of the operations in Kosovo and East Timor in June 1999, aircraft had to be chartered to transport expeditiously the initial equipment and other materials required.

84. The Administration further informed the Board that during the liquidation of MONUA and UNPREDEP, additional air-charter contracts were entered into for the repatriation of personnel and contingent-owned equipment, as well as for the transportation of equipment to the United Nations Logistics Base at Brindisi or to other missions.

85. One of the reasons for the increase in expenditure on logistical support was a logistics contract which, together with its subsequent amendments, amounted to $35.8 million for the period from 1 July 1997 to 30 June 1998. This followed the extension of the mandate of MONUA (Security Council resolution 1135 (1997) of 29 October 1997).

Miscellaneous obligating documents

86. The Board reviewed unliquidated obligations and noted that UNMIBH raised a series of miscellaneous obligating documents in June 1998 to obligate funds for procurement activities that were already well advanced. In one case, a miscellaneous obligating document in the amount of $248,000 had been raised to obligate funds to cover two requisitions. In MINURCA, the Board's test examination of 20 miscellaneous obligating documents disclosed that in 5 cases (25 per cent) a total amount of $185,106 was reserved in the accounts on miscellaneous obligating documents for the supply of goods and services. The five miscellaneous obligating documents were all raised on 30 June 1999, the last day of the financial period. The Board considers that in all these cases the purchase order procedure should have applied and that the use of miscellaneous obligating documents to obligate funds had circumvented the established rules.

87. **The Board recommends that the Administration emphasize to UNMIBH and MINURCA the need to comply fully with established procedures regarding the use of miscellaneous obligating documents.**

Contract monitoring

88. UNTAES entered into a contract for $75,808 with a company to rent sea containers to ship United Nations-owned equipment from Eastern Slavonia to UNMOT. The contract stated that UNMOT was responsible for returning the containers to their home port after use. The Mission failed to comply with this clause, however, and left the containers in Tajikistan. On becoming aware of this breach of contract, and realizing that any arbitration was likely to award substantial compensation, the Field Administration and Logistics Division agreed to purchase the containers for $52,736 in order to compensate the company

for the loss of its property. The company has continued to seek payment of the original rental and the case will now go to formal arbitration. The Board is concerned at the Mission's failure to comply with the terms of the contract, which resulted in the Organization's purchasing the containers from the contractor and which may lead to further financial loss to the Organization. The Administration has since informed the Board that in an effort to settle the matter with minimum loss to the Organization, it has arrived at an agreement for settlement with the vendor.

Free-on-board contracts

89. In accordance with United Nations Financial Rules, goods received by the Organization should be inspected to ensure that their condition is satisfactory and in accordance with the terms of the related purchase contracts. Also, payments shall be made only on the basis of certified documents indicating that goods have been received in accordance with the documents establishing the obligation. The Procurement Manual stipulates that no payment should be effected for supplies, equipment or services that have been rejected.

90. The Board noted that in August 1998, UNIFIL forwarded six requisitions through the Department of Peacekeeping Operations to the Procurement Division for the purchase of 360 tyres. The Procurement Division, after having solicited bids, awarded the contract to three firms for the supply of 360 tyres at a total value of $74,434. The contracts were on a free-on-board (FOB) basis under which the tyres were delivered by the vendors to a freight-forwarding agent who in turn shipped the tyres to UNIFIL. Based on the proof of shipment from the vendors, the Procurement Division authorized payment, and payments of $74,434 were accordingly made to the vendors between March and August 1999.

91. The Board noted from its interim audit of the field mission that in March 1999 UNIFIL had rejected 270 tyres valued at $55,823 supplied by two of the vendors on the grounds that they did not meet the required specifications. The rejected tyres had not been replaced by the two suppliers as at September 1999. The Board is concerned that payments were made for the rejected tyres.

92. According to the Procurement Division, it was not possible, and was contrary to customary trade practices, to defer the payment for FOB deliveries until receipt and inspection by the recipients. Nonetheless, the Procurement Division considered the issue raised by the Board to be very pertinent, and it intended to consult with the Field Administration and Logistics Division to address the issue.

93. The Board considers that the practice under the FOB contracts whereby payment is based on the proof of shipment supplied by the vendor is not in line with the provisions of the Financial Rules and the Procurement Manual.

94. **The Board recommends, therefore, that the Office of Programme Planning, Budget and Accounts, in conjunction with the Procurement Division, obtain reimbursement for the amount of $55,823 in respect of the 270 tyres rejected by the mission. The Procurement Division should also review the practice of procuring items under free-on-board contracts to ensure consistency with the provisions of the Financial Rules and the Procurement Manual.**

95. The Administration informed the Board that it had taken note of the Board's recommendation on FOB contracts and would bring it to the attention of the Procurement Division with a view to revising the Procurement Manual accordingly.

Receiving of supplies and equipment

96. In accordance with the Procurement Manual, the Procurement Division is responsible for coordinating with the requisitioning offices the receipt, the inspection where practical and the certification of acceptance or rejection of all supplies and equipment. The Board noted that the receiving information on goods and services ordered by the Procurement Division and received by the Travel and Transportation Service at United Nations Headquarters is entered into the Reality system and IMIS. Similarly, with regard to goods received by other requisitioners at Headquarters, the requisitioners input into IMIS the receiving and inspection information. This information is accessed in the Reality system by the Procurement Division for purposes of confirming that the goods have been received or services rendered for the closure of the procurement case files.

97. The Procurement Division does not, however, receive such information on goods and services it has ordered that are delivered directly by vendors to requisitioners in the field missions. Consequently, out of the 70 procurement case files examined by the Board, receiving and inspection information in respect of 67 (96 per cent) was not provided to the Procurement Division to confirm that the goods and services had been received. Therefore, the Procurement Division was unable to take expediting action to provide information to complete the procurement process. The Administration informed the Board that it might not be cost-effective for all receiving and inspection reports to be forwarded by field missions to the Procurement Division.

98. **The Board recommends that the Department of Peacekeeping Operations and the Procurement Division establish procedures for obtaining prompt advice on the status of goods received at the field missions in order to facilitate the expediting function and the completion of the procurement process.**

99. The Board also examined a payment of $3,152, made in January 1999 by UNTAES, a mission in liquidation, for work performed on the air-conditioning system in the office of the Representative of the Secretary-General in Zagreb. This work was completed by a local company following a telephone request from the Representative's office without a work orders being raised by the appropriate authorities in the mission. The invoices supplied by the company did not detail what procedures were undertaken, thus preventing the mission from preparing a detailed receiving and inspection report.

100. **The Board recommends that even when a mission is in the process of liquidating it still ensures that there is proper separation of duties in the initiation of expenditure. All requests for work on building systems should be made through the engineering or building management section, which should decide on the need and the priority. Work should not be performed without the engineering or building management section's completing a detailed and properly authorized, work order.**

Monitoring of vendor performance

101. In its report for the 18-month period from 1 January 1996 to 30 June 1997,[7] the Board raised the issue of the gap between the Procurement Division and the field missions in terms of reporting on the performance of contractors in the field missions. The Board noted that in April 1999 the Administration had introduced the supplier evaluation procedures requiring that evaluation forms be completed by the field missions on vendors and contractors whose contracts exceed $200,000. The completed forms are to be forwarded to the Vendor Roster Committee at Headquarters for review and appropriate action.

102. In verifying the implementation of those procedures in six field missions, the Board discovered that as at September 1999, four missions (UNTSO, UNDOF, UNIKOM and

MINURCA) had failed to prepare and submit to the Procurement Division relevant forms evaluating the performance of suppliers whose contracts exceeded $200,000. In the case of the remaining missions, UNOMIG and MINURSO, there were no purchases above $200,000 requiring completion of the forms. In order to make the evaluation of vendor performance effective, **the Board recommends that the Department of Peacekeeping Operations, in conjunction with the Procurement Division, ensure that all field missions comply with the established procedures relating to reporting on the performance of vendors and contractors.**

103. According to the Administration, it has recently sent messages to all missions reminding them of the need to follow reporting procedures on vendor and contractor performance in respect of contracts entered into by the Procurement Division at Headquarters.

2. Personnel management

Training

104. In 1997, the Administration conducted a training programme for 12 senior staff members with the aim of creating a pool of qualified staff who would serve as chief administrative officers and in other management positions at the field missions. Although the 1997 training programme was followed by a workshop for the chief administrative officers in May 1998, no such training programme has since been organized for both serving and prospective chief administrative officers.

105. The Administration informed the Board that prior to the first training programme, organized in 1997, no formal training programme had been developed at Headquarters to specifically train potential and serving chief administrative officers. The management of the Field Administration and Logistics Division explained that prior to their appointments, most chief administrative officers were already experienced officers with skills in various areas of management and administration. They therefore needed only brief workshops to help them acquire the relevant techniques in the management of peacekeeping operations, in particular those with previous experience in peacekeeping.

106. The Board noted from the current work assignments and postings that out of the 12 senior officers who benefited from the training programme, 3 were posted to field missions (UNFICYP, MINURCA and the United Nations Office of the Humanitarian Coordinator in Iraq) as chief administrative officers and 3 others served in management positions at field missions. Another officer performed field assignments for the Department of Economic and Social Affairs. The remaining five officers are serving in other capacities in the Department of Peacekeeping Operations and other offices in the United Nations Secretariat.

107. The Administration explained that the reason some of the trained officers were serving in capacities other than that of chief administrative officer in the field missions was to afford them the opportunity to acquire further skills and experience to enable them to become more versatile in performing the functions of chief administrative officer.

108. According to the Department of Peacekeeping Operations, the training of chief administrative officers and senior management personnel continues to be an issue of high priority to the Department. The Special Committee on Peacekeeping Operations, in its comprehensive review (A/54/87), expressed encouragement for the establishment of a three-month training programme for potential chief administrative officers and urged the Secretariat to include in the training programme the role of the chief administrative officer in mission budget preparations.

109. The Board shares the view of the Special Committee on Peacekeeping Operations in its report (A/53/127) that the Administration should address the problem of the shortage of qualified chief administrative officers to support the field missions. In view of the increasing complexity and multiplicity of mission mandates, **the Board recommends that the Administration reintroduce the training programme and extend it to cover other management personnel.**

3. Peacekeeping missions in liquidation

110. As requested by the General Assembly in its decision 53/478 and resolution 53/235 of 8 June 1999, the Board reviewed the liquidation management of UNOMIL and the Military Observer Group of MINUGUA. The Board was requested to focus the audit on the final disposition of the assets of the two missions, in particular sold and written-off assets.

(a) United Nations Observer Mission in Liberia

111. UNOMIL was established in September 1993 and its mandate expired on 30 September 1997. The liquidation of the Mission started in October 1997 in Liberia and continued at United Nations Headquarters under a two-member liquidation team until June 1998, when it was handed over to the Finance Management and Support Service.

112. In accordance with the report of the Secretary-General on the final disposition of assets of UNOMIL (A/52/401/Add.2), the assets of the Mission were categorized into three groups as shown in the table below.

Category	*Quantity*	*Value (United States dollars)*
Assets transferred to 21 field missions and other United Nations agencies	2 827	6 603 600
Assets disposed of in the mission area	662	791 400
Assets written off	1 372	708 700
Assets lost	5 416	6 478 100
Total	**10 277**	**14 581 800**

113. Owing to the absence of relevant supporting documentation, the Board could not confirm the accuracy of the information contained in the report of the Secretary-General. For example:

(a) Although the Department of Peacekeeping Operations informed the Board that UNOMIL had transferred some 2,827 non-expendable items valued at $6.6 million to 21 missions and had received acknowledgement reports covering assets valued at $5.9 million as at March 1999, the records relating to the acknowledgements could not be located and provided for the Board's examination in September 1999;

(b) The Board noted that 1,372 items valued at $0.71 million were written off from the inventory records of the Mission. In order to confirm the write-off cases, the Board requested the Department of Peacekeeping Operations to provide it with relevant schedules and the records of the Local Property Survey Board. This information was not, however, readily available;

(c) During 1997, UNOMIL referred 24 cases involving some $1.5 million to United Nations Headquarters for review by the Field Administration and Logistics Division and subsequent submission to the Headquarters Property Survey Board for final decision. Of these cases, 15 involving $0.74 million were decided on by the Headquarters Property Survey Board, 3 ($0.59 million) were returned to the Mission for further information; 3 were withdrawn or were under review by the Field Administration and Logistics Division; and the remaining 3 were considered not to require further action. The Headquarters Property Survey Board recommended the recovery of $22,842 from staff members and other third parties. The Board could not verify the recovery of this amount since the relevant records were not available;

(d) The Board also noted that in a number of cases amounting to $2.8 million of UNOMIL assets looted during the 1996 civil war, the relevant records of Local Property Survey Board cases were not made available to the Board of Auditors. The Board, therefore, could not confirm that the looted assets were properly written off from the records of the mission.

114. The Board is concerned that, despite repeated requests for access to important supporting records, they were not made available for audit review, thereby preventing the Board from performing an effective review of the disposition of UNOMIL assets. **The Board recommends that the Department of Peacekeeping Operations take action to locate the relevant records relating to the disposition of UNOMIL assets and ensure that in future such records are made readily available for audit review.**

115. The Board further noted from the disposition of assets report that 662 items valued at $0.79 million were disposed of in the mission area and a total income of $632,900 was realized from the sale. The Board's audit disclosed that $0.56 million of the income realized from the sale of equipment was accounted for in the financial statements for the 12-month period ended 30 June 1998, but the remaining balance of $72,954 had not been accounted for in the financial statements. The Administration could not provide to the Board the information necessary to confirm the accuracy of the amount disclosed in the financial statements.

116. **The Board recommends that the Office of Programme Planning, Budget and Accounts effect the necessary entries in the accounts to fully record the proceeds from the sale of UNOMIL assets.**

(b) Military Observer Group of the United Nations Verification Mission in Guatemala

117. In accordance with General Assembly resolution 53/235 of 8 June 1999, the Board carried out an audit of the final disposition of assets of the United Nations Military Observer Group in Guatemala, in particular of assets sold and written off.

Background

118. The Military Observer Group was established by the Security Council in its resolution 1094 (1997) of 20 January 1997 following the peace accord signed by the Government of Guatemala and the Unidad Revolucionaria Nacional Guatemalteca. The Observer Group, whose mandate period was three months, from mid-February to May 1997, was an attachment to MINUGUA with a group of 155 military observers and requisite medical personnel for the purpose of verifying the agreement on the definitive ceasefire. The liquidation process started in May 1997.

119. During the liquidation process, the Mission conducted an inventory of all United Nations-owned non-expendable property and used it as the basis of its assets disposal plan. The assets of the Observer Group were disposed of as shown in the table below.

Category of assets	*Quantity*	*Value (United States dollars)*
Assets transferred to the United Nations Logistics Base at Brindisi	88	594 800
Assets retained in MINUGUA	1 424	370 500
Assets sold	233	158 600
Assets written off as scrap	1 069	73 000
Assets written off as lost	763	700
Total	**3 577**	**1 197 600**

120. As at 30 September 1999, out of the 88 non-expendable property items valued at $594,800 transferred to the United Nations Logistics Base at Brindisi, 12 items, with a total value of $211,287, had not been acknowledged as having been received. Similarly, 1,424 non-expendable items, with a total value of $370,500, retained in MINUGUA had not been acknowledged as at 30 September 1999.

121. **The Board recommends that the Department of Peacekeeping Operations pursue and obtain acknowledgements for all assets transferred by the Observer Group to the United Nations Logistics Base at Brindisi and retained in MINUGUA.**

122. The Board further noted that 233 items, with an inventory value of $158,600, were sold in the mission area. The income of $4,500 derived from this sale is accounted for in the financial statement for the period ended 30 June 1999.

123. The Board's audit confirmed that the 1,832 non-expendable property items with a total value of $73,700 were considered by the Local Property Survey Board and written off the inventory records of the Mission.

Loss of laptop computers

124. In February 1997, the Observer Group received 21 laptop computers from UNSMIH/MICIVIH in Haiti to support the operations of the Mission. The Electronic Data-Processing Section of MINUGUA acknowledged receipt of the computers. The Section later declared nine of the laptop computers faulty and transferred them to the warehouse for storage while they awaited the action of the Local Property Survey Board. Although the Section did not support the computers transferred to the warehouse with the required documentation, it entered the details on the computers in its inventory records. In May 1998 a staff member of the Section informed the secretary of the Local Property Survey Board that the nine computers had been repaired and issued to some of the regional offices but could not provide details on the distribution. By the end of May the Chief of the Section had informed management that the faulty laptop computers had been neither repaired nor issued but were missing. In June 1998 the Local Property Survey Board considered the matter and recommended that the depreciated value of the lost computers of $7,115 (original value $18,585) be absorbed by the United Nations and the items removed from the inventory records of the Mission.

125. The Board considers that the information provided by the Electronic Data-Processing Section was conflicting. The Board was also concerned that the established control procedures were not enforced to safeguard the assets of the Observer Group.

126. According to the Administration, tighter measures to safeguard property and provide a better audit trail at each stage of the movement of an asset have been put in place at MINUGUA; the Administration explained that those measures included tighter security controls for staff entering or leaving the warehouse, installation of surveillance cameras,

an alarm system and panic buttons and ensuring that the movement of all equipment was supported by appropriate documentation providing a clear audit trail.

(c) United Nations Peace Forces

127. At its 63rd meeting, on 18 May 1998 (see A/C.5/52/SR.63), members of the Fifth Committee expressed concern about the high value of amounts written off and the effectiveness of the mission's auction sale. The Board, in its report for the 18-month period ended 30 June 1997,[8] had commented on UNPF management of non-expendable property and disposal of assets by auction. The present report addresses the request of the General Assembly in its decision 52/485 of 26 June 1998 that the Board of Auditors examine the report of the Secretary-General on the disposition of assets (A/52/792) in the light of the views expressed by Member States thereon.

Management of the inventory prior to liquidation

128. In his report to the General Assembly (A/52/792), the Secretary-General disclosed that the mission originally held 77,167 items of non-expendable equipment with a total purchase value of $345.2 million. However, the Board noted that as late as December 1995, the mission had recorded assets worth only $274 million in its inventories. During the liquidation phase, the mission located and accounted for a further 19,000 items with a value of over $70 million, which had previously been omitted from its records. This reflected the lack of effective asset control within the mission during most of its active life.

129. The sale of assets to the Implementation Force (IFOR) did not necessarily generate cash receipts for the United Nations. Most of the military contingents purchasing assets had been part of UNPF, and the United Nations owed the troop-contributing countries for troop- and contingent-owned equipment. The Office of Programme Planning, Budget and Accounts agreed that countries purchasing United Nations-owned equipment could offset the cost against the amounts owed to them by the United Nations, and most chose to pay for UNPF assets by this method. Of the $47.7 million sale value of the United Nations equipment and the $6.8 million in rations and fuel sold to IFOR, some $50.75 million (93 per cent) was paid for using the offset option.

Inventory management during the liquidation

130. In anticipation of the transfer of responsibilities from the United Nations to NATO, in December 1995 the mission instructed all United Nations military units to conduct an inventory of United Nations-owned equipment held by them. Only 3 of the 20 units provided an inventory. Following the failure of this exercise, the mission organized teams to conduct full surveys of United Nations bases in the mission area between January and March 1996.

131. This process was neither as efficient nor as effective as the mission had planned. The various military battalions had frequently moved United Nations-owned equipment without informing the mission. Many national military contingents transferred from UNPF to the NATO-led IFOR, and took United Nations-owned equipment with them. As battalions transferred to IFOR, they changed designation, reconfigured, moved location and sent equipment, including United Nations assets, to support other troops. As a result, the survey teams were unable to undertake a complete examination. The process was further complicated by lack of experience, expertise and computer skills among the United Nations staff conducting the surveys, as well as a harsh Balkan winter.

132. The mission used the information from this physical inspection of equipment to update and amend its inventory. Because of the problems noted above, the mission had to

undertake a considerable amount of additional work to identify assets missed during the surveys and to clarify which assets had been stolen or unaccounted for. This work was done in concert with attempts to reconstruct the inventory from the available documentation. Account holders attempted to reconcile purchase orders, receiving and inspection reports and records of payment with the assets recorded on the database and those physically located.

133. As a result of inadequate asset management during the early years of the mission, the movement of equipment by the military and the incomplete work of the survey teams, UNPF was unable to determine the whereabouts of all its assets. The asset disposition report represents the best estimate of the mission's liquidation team at the time that it was disbanded in August 1997, but it is neither complete nor accurate. After the preparation of the report, the United Nations successor missions in the former Yugoslavia continued to locate and record ex-UNPF assets that were never recorded on the UNPF database. For example, UNTAES found sea containers with an inventory value of some $209,000 of which there was no record on the UNPF asset register.

134. The length of time that UNPF needed to complete its inventory emphasizes the importance of ensuring that only properly trained staff are used for inventory management. **The Board recommends that the Department of Peacekeeping Operations ensure that in the area of property control, staff of peacekeeping missions have adequate skills in inventory procedures, equipment recognition and computer use**.

135. The Administration informed the Board that property control training for mission staff is given as part of the field assets control system.

Disposal of assets

136. Under the terms of the Dayton peace accord, the United Nations transferred military responsibility in Bosnia and Herzegovina to IFOR on 21 December 1995. As the peace negotiations had only started in November 1995, there was little time for UNPF to fully plan for the disposal of assets. In normal liquidations, a mission would produce an asset disposal plan some three months before the end of the mandate. This was not possible in the case of UNPF, and the Field Administration and Logistics Division had to make more ad hoc decisions on asset disposal. Nevertheless, the Division's priorities were to use equipment that was in good condition to assist in the build-up of IFOR, to establish the United Nations successor missions in the former Yugoslavia and to create start-up kits for future missions, which would be held by the United Nations Logistics Base at Brindisi. According to the report of the Secretary-General (A/52/792), UNPF disposed of its assets as shown in the table below.

Category	*Quantity*	*Value (Thousands of United States dollars)*
Transferred	44 125	188 888
Written off and lost	16 145	67 935
Sold	16 897	88 364
Total	77 167	345 187

Assets transferred to other missions

137. UNPF transferred some of 44,125 items of non-expendable equipment valued at $188,888,200 to 29 other missions. Of those, some 32,000 items valued at $136,934,000 (72 per cent) were transferred to the new missions in the former Yugoslavia. UNPF transferred assets to the new Yugoslav mission on the instructions of the Field Administration and Logistics Division, which initially were based on plans as to their role, size and composition. The urgent need to ensure that the new missions had sufficient equipment to be operational led to some instances where more assets were transferred than were needed. In UNMIBH, for example, the Mission received some assets such as portable generators and VHF equipment for which it had no use.

Unacknowledged transfers

138. Despite considerable effort by the UNPF liquidation team to trace United Nations-owned equipment transferred from the mission, assets valued at some $1.87 million were reported as transferred by UNPF but were not acknowledged as received by other missions. This principally related to items transferred to the successor missions in the former Yugoslavia or to the United Nations Logistics Base. The Board is pleased to note that the transfer of a significant proportion of the non-expendable property items has been acknowledged, but trusts that the Department of Peacekeeping Operations will continue to pursue the outstanding items.

139. In planning its liquidation, UNPF aimed to manage the transfer of assets so as to provide a standardized range of equipment to other missions. The intention was to prevent other missions, in particular the new missions in the former Yugoslavia, from dealing with the same problems UNPF had faced in maintaining a wide range of disparate assets. This was particularly true of vehicles, where UNPF intended to provide UNMIBH with four-wheel-drive Toyotas and Nissans and UNTAES with saloon vehicles. This policy failed, as the new missions' need for vehicles exceeded the ability of UNPF to surrender standardized assets. **The Board recommends that the Department of Peacekeeping Operations and missions plan any future transfers of equipment with the aim of maximizing the standardization of equipment held by receiving missions.**

140. The Administration informed the Board that the introduction of the field assets control system would enhance decision-making with regard to issues related to procurement and management of non-expendable property.

141. It was not until October 1996 that UNPF was able to provide the successor missions with lists of the assets it had transferred. This delay in providing the new missions with accurate lists of the items sent to them limited the successor missions' ability to implement effective asset-control procedures. Following receipt of those inventories, UNPF and the successor missions started a joint exercise to reconcile the UNPF inventory with the inventories drawn up by the new missions. Despite considerable effort by all parties to reconcile the differences, UNPF was unable to reconcile 683 items valued at $1.86 million by August 1997.

142. After UNPF completed its asset disposition report in August 1997, the successor missions of UNTAES, UNMIBH and UNPREDEP continued to locate assets that UNPF had written off. Between August 1997 and January 1999, those missions found within their mission areas 1,457 assets with an inventory value of $3,479,649, which, according to the UNPF asset disposition report, had been written off. The details for each mission are shown in the table below.

Assets located between August 1997 and January 1999

Mission	*Quantity*	*Value (United States dollars)*
UNMIBH	629	1 767 885
UNTAES	768	1 503 943
UNPREDEP	60	207 821
Total	**1 457**	**3 479 649**

143. A total of 749 of those assets, with an inventory value of $1,045,289, had been recorded by UNPF as unaccounted for, and 141 assets with a value of $940,584 had been recorded as transferred but unacknowledged. The assets included items that were used by military units transferred to UNTAES and that were not properly recorded in the UNPF database. Other items were in use by other missions, which failed to confirm receipt by the end of the liquidation of UNPF.

144. Lists of the remaining assets were circulated by the Field Administration and Logistics Division to other missions, and the Division determined the remaining transfers on the basis of priority and an analysis of the requests of other missions. A main requirement was to build up the equipment reserve and construct start-up kits for new missions, both of which were managed by the United Nations Logistics Base; and 5,986 items valued at $17.94 million were transferred to the Logistics Base for those purposes.

Assets written off or lost

145. In his report to the General Assembly (A/52/792), the Secretary General reported that UNPF had written off or lost 16,145 items with an original value of $67,934,600. After applying the standard United Nations depreciation rates, the residual value of the assets was approximately $34.8 million. The table shows a breakdown of amounts written off or lost.

Category	*Amount (Thousands of United States dollars)*
Outdated military equipment	15 759
Loss due to theft	11 217
Assets unaccounted for	10 285
Wear and tear	10 133
Loss due to hostile action	6 817
Loss due to accident	6 445
Assets reported lost	3 198
Unacknowledged transfers	1 867
Other	2 214
Total	**67 935**

146. All the above assets were written off by the Local Property Survey Board during the life of the mission. Some $24.7 million were cases in which the mission had made the final write-off decision under its delegated authority. The mission sent the remaining cases, involving $43.2 million, to the Field Administration and Logistics Division for submission

to the Headquarters Property Survey Board. As at February 1998, cases with a value of some $23 million were still awaiting a decision by the Headquarters Property Survey Board. By February 1999, the value had fallen to approximately $20 million. Some of those cases had been waiting for approval for up to four years. **The Board recommended that the Field Administration and Logistics Division make every effort to reduce the backlog of cases, and in particular, to consider streamlining and strengthening the operations of the team responsible for processing the cases.**

147. The Administration informed the Board that the Field Administration and Logistics Division was now in the process of forwarding the remaining backlog cases to the Headquarters Property Survey Board for review and recommendation. The Board also welcomes the efforts of the Field Administration and Logistics Division to reduce the problem in future by proposing an increase in the amounts that missions are delegated to write off under their own authority. The Board's comments on significant matters appear below.

Theft

148. The United Nations wrote off an additional $11.22 million of assets lost as a result of theft. This represented 3.3 per cent of the total value of the inventory. Eighty per cent of the $11.22 million related to the theft of 517 vehicles from the mission. Some of those vehicles were lost as a result of hijackings.

149. The Board analysed the mission's information on the number of vehicles stolen each year. The data indicated that thefts rose each year from 1992 to 1995. From late 1995, the mission acted to address the problem by establishing a committee to oversee methods of reducing vehicle theft and by introducing new security systems, of which the most important was the car log system. This immobilizes the vehicle in which it is fitted unless the driver uses the correct swipe card. Although it reduced the number of thefts, the system could be, and was, bypassed.

150. **The Board recommends, therefore, that the Department of Peacekeeping Operations ensure that:**

(a) A clear and comprehensive security strategy is introduced early in missions;

(b) All staff, including military personnel, are provided with guidance on ensuring the security of assets;

(c) Where appropriate, vehicle immobilization devices are used on United Nations-owned vehicles.

Unaccounted-for assets

151. At the end of the liquidation process, the mission wrote off 6,129 items with an acquisition value of $10.3 million as unaccounted for. As noted above, UNPF failed to properly manage and control United Nations-owned equipment during much of the life of the mission, and despite its efforts was not able to fully rectify the situation during liquidation. The unaccounted-for assets were those which could not be physically located and for which the mission had records indicating that they had been purchased and delivered, but for which it did not have issue data or records of location.

152. There were some categories of assets in which the proportion unaccounted for was unusually high; 1,438 items of welfare equipment, which represented 29 per cent of the total number of welfare items, were not accounted for. Welfare items included equipment

such as televisions, videos, electronic games, sound systems and sporting equipment, which were purchased to provide recreation for the military units. Although this was United Nations equipment, it was managed by the military through the Force Welfare Officer, who had no direct line of accountability to the mission's administration. **The Board recommends that the Department of Peacekeeping Operations ensure that responsibility for welfare items, where they continue to be provided by the United Nations, is vested in the civilian administration.**

153. The Administration informed the Board that henceforth welfare items provided by the United Nations would be part of the civil administration's responsibility.

Wear and tear

154. UNPF wrote off 2.35 per cent of its total assets as a result of wear and tear. One of the biggest causes of write-off due to wear and tear was the lack of spare parts and the consequent use of assets long after maintenance work should have been done, which often led to an irrecoverable deterioration in the asset's condition. This particularly affected vehicles and generators, and was due primarily to the number of makes and models used by the mission. Because of financial and space considerations, the mission was unable to hold a wide range of spare parts in store, necessitating the purchase of most spare parts as they were needed. The procurement cycle for such items was a minimum of two months, and up to one year for a major overseas procurement requiring the approval of the Headquarters Committee on Contracts. As a result of all these factors, 43 per cent of the value of all write-offs due to wear and tear was related to vehicles and generators.

155. **The Board recommended, with the concurrence of the Administration, that the Department of Peacekeeping Operations and the missions standardize the main types of assets used, such as vehicles, generators and communication and data-processing equipment, in order to improve maintenance and usage.**

Assets reported lost

156. UNPF reported $3.198 million worth of assets as lost. This category related to assets recorded in UNPF inventories as having been issued to individuals or, more often, to military units, but that could not be located. As units moved, reconfigured or rotated, they frequently failed to provide the mission with information on the continued whereabouts of United Nations-owned equipment in their possession. Furthermore, the mission's failure to conduct physical inspections of equipment or to actively manage its inventories meant that location information became outdated. By the time UNPF began to conduct its full inventory in 1997, neither the mission nor the military units could find the assets at the recorded locations. While units admitted that they had originally received the equipment, they reported that it was no longer available and was assumed to be lost.

157. Some 60 per cent of the assets reported lost were items used for military camps, such as generators, accommodation containers and water tanks, which were originally issued to battalions. A further 22 per cent related to communication and computer assets that were issued to the military and to civilians. The mission was also unable to properly keep track of assets issued to individual civilian members of the staff. Departing staff often handed equipment over to their successors without completing hand-over forms.

158. **The Board recommends that the Department of Peacekeeping Operations ensure that the missions enforce staff departure procedures, including checks to ensure that all equipment issued has been returned, and that such procedures also be applied to military personnel and civilian police officers with responsibility for United Nations-owned equipment.**

159. The Administration informed the Board that it had recently reminded field missions to comply with the above-mentioned procedures.

Assets sold

160. A total of 16,897 assets with an original value of $88,363,800 were sold for $50,299,500, mainly between December 1995 and August 1997. Of those, 13,772 items with an original value of $67,748,900 were sold to IFOR for $47,712,300. In November 1995 the Department of Peacekeeping Operations gave UNPF the authority to transfer and sell United Nations-owned equipment that was no longer required by the United Nations to IFOR and its constituent battalions. This was only 30 days before the formal transfer of authority and, given the poor state of the mission's asset records, was not enough time for UNPF to properly plan and prepare the sale and transfer. Nevertheless, on 7 December 1995, UNPF and IFOR formally agreed on arrangements for the transfer and sale of United Nations assets to IFOR at the standard United Nations depreciation rates.

4. Expendable and non-expendable property

Asset disposal

161. The Board reviewed the disposal of assets by UNTAES and UNPREDEP. The Board was pleased to note that UNPREDEP had acted on previous recommendations and conducted an analysis of the costs of collecting and transporting assets located in observation posts. Nevertheless, the Board noted that the mission had constructed the main asset disposal plan without conducting a cost-benefit review, and that in some cases its recommendations for transfer of assets to new missions were not cost-effective.

162. The UNTAES asset disposition report showed that the mission had held 17,442 assets with an approximate acquisition value of $76.5 million. Of those, UNTAES had transferred some 12,095 items with a value of $54.5 million to other United Nations missions, including $14.7 million to the United Nations Logistics Base at Brindisi. The Board noted that the equipment transferred included 30 obsolete typewriters and 62 obsolete desktop computers. **The Board recommends that in future, the Department of Peacekeeping Operations request liquidating missions to properly evaluate the cost-effectiveness of any proposed transfer of assets.**

163. UNTAES produced a draft asset disposition report at the end of July 1998 showing that the mission's assets had increased by 657 items worth $1.35 million from 1 January 1998. Forty-three items worth $37,000 had been purchased locally, but the remainder had to be added to the UNTAES inventory because of earlier failures in asset control by the mission and its predecessor, UNPF. There were two categories of additions. The first consisted of assets worth around $209,000, which were primarily ISO containers. Those assets were physically located and were in use by the mission, but they had not been recorded previously on the asset databases of either UNPF or UNTAES. The Board had commented previously on the inadequate control exercised by peacekeeping missions over ISO containers. The problem at UNTAES further reinforces the need for missions to ensure that procedures are in place for tracking such assets and that one account holder is made accountable for them.

164. The largest category of assets, with a value of approximately $1.1 million, consisted mainly of assets that UNTAES found in the possession of military units that had been transferred from UNPF. The assets existed on the UNPF asset inventory, but the disposition records were incorrect and the assets were never formally transferred to UNTAES. In order to represent all the assets it held, UNTAES added those assets to the inventory.

Auction of surplus equipment of the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium

165. At an early stage in the liquidation process, UNTAES and the Field Administration and Logistics Division decided that not all the non-expendable equipment would be disposed of by transfer to other missions or by individual sales to other United Nations agencies or non-governmental organizations. Following the precedent set during the liquidation of UNPF, the Division agreed to dispose of surplus equipment that had an original purchase price of around $18.1 million.

166. The Field Administration and Logistics Division decided to dispose of the assets through a public auction. Despite this decision, the Board noted that the Civilian Police Support Group (the successor mission to UNTAES) had sold surplus vehicles, spares and data-processing equipment with an inventory value of $2.314 million in November 1998 by inviting sealed bids to be sent to the mission. This process raised $354,210, which was a rate of return of over 15 per cent on the inventory value. The 15 per cent rate of return from the sealed bid sale did not include certain costs, such as bank charges and additional management costs, but the mission regarded those as minimal. The Civilian Police Support Group used this method of sale because it had insufficient time to organize an auction. UNTAES disposed of the remaining equipment, valued at $15.8 million, through auction, which realized $1.6 million, representing 10.3 per cent of book value.

Hand-over of property

167. As at mid-October 1998, UNTAES had returned most of the properties that it had occupied to the owners or to the Croatian authorities. The Board reviewed a random sample of 10 properties to determine whether the mission had followed proper procedures in managing and handing back those properties. The Board noted that no condition reports or photographs had been taken when the mission took occupancy of 4 of the 10 properties. In all cases, the United Nations began occupying the properties either under the UNPF mandate or in 1996, when UNPF was managing the administration of UNTAES. **The Board recommends that the Department of Peacekeeping Operations instruct missions to ensure that they take full inventory of and prepare condition reports on properties that they intend to occupy, and that they support those reports with detailed photographic evidence where possible.**

5. Civilian police monitors

168. The Board reviewed all repatriations of civilian police monitors carried out by UNMIBH between 1 April and 30 September 1998. Some 72 monitors were repatriated during this period, a 20 per cent increase compared with the preceding nine months. Twenty of those monitors were repatriated for failing the English language test, and an additional 11 monitors were repatriated for failing the driving test. These were basic skills that monitors were required to possess, which was made clear to contributing countries before they sent monitors.

169. In an attempt to improve the quality of monitors, in 1996 the Mission initiated a programme of pre-testing candidates before they arrived in the mission area. Not all troop-contributing countries were visited, and the programme was not always sufficiently rigorous. In a recent visit to one country by mission personnel, the candidates for the English test were all found to have copies of the answers, as the examination had not been changed from the assessment team's previous visit to that country.

170. The Board is concerned that repatriations on the scale outlined above continue to reflect inadequate testing of monitors in their home countries by visiting assessors. **The**

Board recommends that the Department of Peacekeeping Operations review the arrangements for screening and testing of civilian police monitors with a view to improving the effectiveness of the selection process.

171. The Administration informed the Board that as the number of civilian police in peacekeeping missions is expected to increase to 7,000 to 9,000 during 2000, it was reviewing the training curriculum and arranging train-the-trainers workshops in order to assist police-contributing countries to enhance their training capacity.

172. The Board also noted the high number of repatriations as a result of medical reasons. The Mission's doctor indicated that these were often due to pre-existing conditions. Such conditions should be discovered in the medical examination that the monitors are required to undergo before joining the Mission. The Board was concerned that there had been cases of monitors arriving in the mission area before the Medical Services Division in New York had issued medical clearance, and in some cases before examination information had even been received by the Division. This contravenes the guidance provided in the United Nations Medical Support Manual (annex L), as well as that given in the manual on medical preparations for civilian police on assignment. **The Board recommends that the Department of Peacekeeping Operations ensure that personnel are in no case assigned to a mission prior to their obtaining medical clearance.**

173. The Department of Peacekeeping Operations informed the Board that it was working with the Medical Services Division to find a solution in order to avoid such problems in future.

6. Trust funds

174. The Board reviewed the operations of the Quick Impact Fund of the Trust Fund for the Restoration of Essential Services in Sarajevo. The Board noted that four projects with a total value of $58,000 (sponsoring the Sarajevo Film Festival, organizing a concert, supporting landmine clearance and purchasing a microscope for surveys) had been approved by the Project Review Group, although they did not fall within one of the eight categories under which the Trust Fund is permitted to offer assistance. The Board considers that the Project Review Group should not have departed from the terms of reference of the Fund. **The Board recommends that the Department of Peacekeeping Operations instruct peacekeeping missions to ensure that trust funds are used only for the purposes cited.**

7. Cases of fraud and presumptive fraud

175. As required under the Financial Regulations and Rules of the United Nations, the Administration reported seven cases of fraud and presumptive fraud to the Board for the financial period ended 30 June 1999.

176. In the most serious case, a staff member of UNMIBH had devised a scheme that defrauded the Organization of at least $800,000 between 1996 and 1998. The staff member had entered into a conspiracy with a travel agency and an airline employee to submit falsified invoices and related supporting documents to UNMIBH in respect of excess baggage that the airlines had carried free of charge. The staff member was responsible for authorizing the payments. In September 1999, a court found the staff member guilty of five cases of wire fraud totalling $800,000.

177. The Board's analysis of the remaining six cases disclosed that two of them involved losses totalling $150 to the Organization. In four other cases, involving an amount of $16,420, the Organization had suffered no losses.

178. The Board also noted that four missions (MINURSO, UNFICYP, UNOMIG and UNPREDEP) had not responded to the Administration's request to provide details of cases of fraud or presumptive fraud during the financial period ended 30 June 1999.

179. **The Board recommends that the Administration ensure that full and accurate information on fraud and presumptive fraud is provided to the Board of Auditors in accordance with the Financial Rules.**

D. Acknowledgement

180. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended by the Secretary-General, the Under-Secretary-General for Management, the Under-Secretary-General for Peacekeeping Operations and members of their staff.

(*Signed*) Sir John **Bourn**
Comptroller and Auditor General
of the United Kingdom of Great Britain
and Northern Ireland

(*Signed*) Osei Tutu **Prempeh**
Auditor-General of Ghana

(*Signed*) Celso D. **Gangan**
Chairman, Philippine Commission on Audit

28 January 2000

Notes

[1] *Official Records of the General Assembly, Fifty-second Session, Supplement No. 5* (A/52/5), vol. II, chap. II.

[2] Ibid., *Fifty-third Session, Supplement No. 5* (A/53/5), vol. II, chap. II.

[3] Ibid., *Fifty-second Session, Supplement No. 5* (A/52/5), vol. II, chap. II, paras. 17 and 18.

[4] Ibid., *Fifty-third Session, Supplement No. 5* (A/53/5), vol. II, chap. II, paras. 13-16.

[5] Ibid., *Fifty-second Session, Supplement No. 5* (A/52/5), vol. II, chap. II, para. 59.

[6] Ibid., *Fifty-first Session, Supplement No. 5* (A/51/5), vol. I, chap. II, paras. 101-103.

[7] Ibid., *Fifty-second Session, Supplement No. 5* (A/52/5), vol. II, chap. II, para. 50.

[8] Ibid., paras. 139-146.

Annex I

List of missions audited

United Nations Mission in the Central African Republic (MINURCA)

United Nations Verification Mission in Guatemala (MINUGUA)

United Nations Mission for the Referendum in Western Sahara (MINURSO)

United Nations Angola Verification Mission/United Nations Observer Mission in Angola (UNAVEM III/MONUA)

United Nations Peacekeeping Force in Cyprus (UNFICYP)

United Nations Interim Force in Lebanon (UNIFIL)

United Nations Iraq-Kuwait Observation Mission (UNIKOM)

United Nations Disengagement Observer Force (UNDOF)

United Nations Mission in Bosnia and Herzegovina (UNMIBH)

United Nations Military Observer Group in India and Pakistan (UNMOGIP)

United Nations Civilian Police Mission in Haiti (MIPONUH)

United Nations Mission of Observers in Prevlaka (UNMOP)

United Nations Mission of Observers in Tajikistan (UNMOT)

United Nations Observer Mission in Georgia (UNOMIG)

United Nations Observer Mission in Sierra Leone (UNOMSIL)

United Nations Observer Mission in Liberia (UNOMIL)

United Nations Peace Forces (UNPF)

United Nations Preventive Deployment Force (UNPREDEP)

United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES)

United Nations Truce Supervision Organization (UNTSO)

Civilian Police Support Group

Annex II

Follow-up on actions taken to implement the recommendations of the Board of Auditors in its report for the financial period ended 30 June 1998[a]

Recommendation in paragraph 10 (a)

1. Since the peacekeeping financial statements are intended to recognize expenditure on an accrual basis, the Administration should ensure that all expenditure relating to a financial period is captured in the accounts for more accurate financial reporting.

Measures taken by the Administration

2. Enhancements have been made to the Integrated Management Information System (IMIS) that will allow the Administration to track the issuance of pre-encumbrances and the settlement of letters of assist and to record and monitor related obligations more accurately. On the funding requirements for pending claims of troop-contributing countries for which no funds have been reserved by the Department of Peacekeeping Operations in the accounts of the missions concerned, the Secretary-General informed the General Assembly at its fifty-third session that the final performance reports for those missions would be submitted to the Assembly at its fifty-fourth session. The Accounts Division has reflected the amounts as contingent liabilities in the notes to the financial statements for the financial period ended 30 June 1999.

Comments of the Board

3. The Board will continue to monitor this issue in future audits.

Recommendation in paragraph 10 (b)

4. The Administration should review $97.4 million in unliquidated obligations to determine its validity and take appropriate action. The Administration should ensure that certifying officers carry out periodic reviews to confirm that only valid unliquidated obligations are retained in the accounts.

Measures taken by the Administration

5. The Field Administration and Logistics Division and the Accounts Division have reviewed the unliquidated obligations and have taken appropriate action where necessary. In certain cases it has been necessary to retain some obligations that would have lapsed but that are still required to meet commitments. A number of these cases are related to pending litigation and unresolved vendors' claims as well as ongoing negotiations with Member States on contingent-owned equipment costs.

Comments of the Board

6. The Board acknowledges the efforts of the Administration, but considers that the Administration should carry out more frequent reviews to confirm that only valid unliquidated obligations are retained in the accounts.

Recommendation in paragraph 10 (c)

7. The Administration should carry out expeditious reconciliation of entries rejected by IMIS to ensure prompt and proper adjustment. Payments against the current year's appropriation should not be applied to liquidate prior pending obligations.

Measures taken by the Administration

8. The Administration informed the Board that in the financial statements for the period ended 30 June 1999, the Accounts Division has, to the extent possible, ensured that prior-period obligations were not used for current-period expenditures. Details of expenditures that have been recorded and classified as prior-period adjustments in some of the financial statements are also disclosed.

Comments of the Board

9. The Board will continue to monitor this matter in its future audits.

Recommendation in paragraph 10 (d)

10. The Department of Peacekeeping Operations should review the generic fair market value of major equipment as set out in the United Nations Manual on Policies and Procedures concerning Reimbursement and Control of Contingent-owned Equipment of Troop-contributing Countries participating in Peacekeeping Missions, and submit to the General Assembly proposals for revisions as appropriate.

Measures taken by the Administration

11. The General Assembly, in its decision 53/480 of 8 June 1999, requested the Secretary-General to convene the Phase V working group in the early part of 2000. The terms of reference for the Working Group include review and validation of the rates of reimbursement, procedures and standards.

Comments of the Board

12. The Board will continue to monitor this issue in future audits.

Recommendation in paragraph 10 (e)

13. The Department of Peacekeeping Operations should undertake on-site reviews in peacekeeping missions to validate contingent-owned equipment requirements.

Measures taken by the Administration

14. Procedures have been put in place for the issuance of monthly verification reports to ensure that the contingent-owned equipment requirements are met. Reports are also prepared daily on troop strength and forwarded to Headquarters for monitoring.

Comments of the Board

15. The Board acknowledges the work of the Administration in putting the relevant procedures in place and will monitor their effectiveness in future audits.

Recommendation in paragraph 10 (f)

16. The Administration should conclude memoranda of understanding with the 27 troop-contributing countries in order to comply with established procedures.

Measures taken by the Administration

17. Of the 30 Member States currently contributing troops to peacekeeping operations, 9 have chosen the new methodology and have signed the relevant agreements. With regard to the remaining 21 troop-contributing countries that continue to use the old methodology for which no memorandum of understanding is necessary, 18 have agreed to claims in writing, and these have been forwarded to the Office of Programme Planning, Budget and Accounts for approval. The remaining three countries have yet to accept the amounts proposed for settlement.

Comments of the Board

18. The Board will keep this matter under review.

Recommendation in paragraph 10 (g)

19. The Administration should review the retroactive application of the new methodology for reimbursement of contingent-owned equipment and submit proposals to the General Assembly for limiting the additional costs likely to be incurred.

Measures taken by the Administration

20. The retroactive application of the new methodology has been addressed in the report of the Secretary-General on the first full year of implementation of the reformed procedures for determining reimbursement to Member States for contingent-owned equipment (A/53/465). The report of the Phase IV Working Group on Reimbursement of Contingent-owned Equipment was also reviewed by the Advisory Committee on Administrative and Budgetary Questions, and its comments are reflected in the report of the Advisory Committee (A/53/944 and Corr.1, para. 19).

Comments of the Board

21. In accordance with General Assembly resolution 54/19 of 29 October 1999, the Board will continue to audit the implementation of the reformed procedures for determining reimbursement of Member States for contingent-owned equipment and will report thereon in its next annual report to the Assembly.

Recommendation in paragraph 10 (h)

22. The Department of Peacekeeping Operations and UNDOF should ensure that the recruitment procedures established by the Office of Human Resources Management are complied with.

Measures taken by the Administration

23. The action necessary to implement the recommendation has been taken by the Department of Peacekeeping Operations and UNDOF.

Comments of the Board

24. The Board has confirmed that the recommendation has been implemented and that purchase orders are no longer used to engage temporary staff.

Recommendation in paragraph 10 (i)

25. The Field Administration and Logistics Division should resolve expeditiously the outstanding issues pertaining to the contract for support services at MONUA and obtain urgently the performance bond from the service contractor in order to ensure an adequate standard of support services.

Measures taken by the Administration

26. With regard to bond coverage, the Department of Peacekeeping Operations advised the Procurement Division of the estimated value of work remaining under the contract in support of the Division's efforts to pursue their discussions with the contractor. The contractor declined to post a bond for the remaining work and threatened to cease providing services if the Mission sought to make payment conditional on provision of the bond. Under the circumstances, the Department of Peacekeeping Operations agreed with the Mission that it was essential to maintain services while pursuing attempts to obtain the bond. Further, rigorous quality assurance techniques have been implemented as a result of the audit observations. All work performed by contractors has to be certified as having been completed to the absolute satisfaction of the end-user before payment is approved. Most recently, the contractor has offered to post a bond, but only for the residual value of the contract. This proposal is being considered.

Comments of the Board

27. The Board recognizes the efforts of management to implement the recommendation and its technique of binding the contractor to the terms and conditions of the contract such that before payment is approved, the work performed must be certified as having been completed to the absolute satisfaction of the end-user. The Board also considers that since the Mission is in liquidation, the lessons learned should be applied to other peacekeeping missions.

Recommendation in paragraph 10 (j)

28. The Field Administration and Logistics Division should rebid the MONUA rations contract in order to obtain competitive rates, and the contract should contain a clause to

hold the contractor accountable for poor performance. Also, the Administration should make deductions for unauthorized substitutions and shortfalls in quality and quantity of the food supplied.

Measures taken by the Administration

29. Given the short-term mandates, contingent upon progress in the peace process, the uncertainties associated with the suspension of the repatriation and liquidation schedules and the length of time required for the Procurement Division to hold a full international bidding exercise, rebidding such a requirement for a comparatively small number of troops remaining for the liquidation period was not deemed to be practical. However, the Mission is currently preparing a reconciliation regarding the issue of substitute products by making deductions for unauthorized substitutions and shortfalls in the quality and quantity of the food supplied since early 1997.

Comments of the Board

30. The Board notes the action being taken by the Administration. The Board also considers that since the Mission is in liquidation, the lessons learned should be applied to other peacekeeping missions.

Recommendation in paragraph 12 (a)

31. The summary statement/schedule of appropriations should be included in the financial statements in accordance with paragraph 7 of the United Nations accounting standards.

Measures taken by the Administration

32. A schedule of appropriations has been prepared for the regular budget (see financial statements for the biennium 1996-1997).[b] As far as the financial statements for peacekeeping are concerned, the Administration had summarized expenditures by broad categories of expenditure type for each mission. While it had tried to incorporate the appropriations in the statements for peacekeeping operations, it was extremely difficult to accommodate those details given the present format of the schedule. The Administration was reviewing the situation to see the possible changes that could be made to the schedule in future.

Comments of the Board

33. The Board will monitor the implementation of this recommendation in its future audits.

Recommendation in paragraph 12 (b)

34. The note to the financial statements on significant accounting policies should include the definition of expenditure.

Measures taken by the Administration

35. This recommendation has been implemented, and the present financial statements do show in the notes pertinent to significant accounting policies the relevant definition of expenditure.

Comments of the Board

36. The recommendation has been implemented.

Recommendation in paragraph 24

37. The Administration should take action to correctly reflect the advance of $635,000 in the United Nations Peacekeeping Reserve Fund.

Measures taken by the Administration

38. The Administration has effected the necessary adjustment in the peacekeeping accounts for the financial period ended 30 June 1999.

Comments of the Board

39. The recommendation has been implemented.

Recommendation in paragraph 29

40. The Department of Peacekeeping Operations, in consultation with the Office of Programme Planning, Budget and Accounts, should make every effort to clear all inter-office voucher amounts that have been outstanding since 1996.

Measures taken by the Administration

41. This recommendation has already been implemented.

Comments of the Board

42. The Board's comments on this issue are discussed in the present report.

Recommendation in paragraph 33

43. A defalcation account should be opened for stolen cash until final determination of recovery or write-off is made.

Measures taken by the Administration

44. This recommendation has been implemented. The Administration has established a subaccount under accounts receivable to capture the information on stolen or lost cash pending final determination of the case. For the specific case of the loss of $35,642 at UNOMIG, this amount was shown as accounts receivable pending the final determination as to the responsibility of the contractor providing security to the premises from where the cash was stolen.

Comments of the Board

45. The recommendation has been implemented.

Recommendation in paragraph 39

46. The Administration should additionally disclose in note 9 to the financial statements the value of non-expendable property awaiting write-off action.

Measures taken by the Administration

47. The Administration informed the Board that it was reviewing the procedures for processing the Property Survey Board cases. The Administration is considering the feasibility of disclosing non-expendable property awaiting write-off action in the financial statements.

Comments of the Board

48. The Board's comments on this issue are discussed in the present report.

Recommendation in paragraph 43

49. The Administration should monitor closely the increasing level of procurement for peacekeeping operations, particularly in the areas of airline management and operation, motor vehicles, parts and accessories and logistical support, in view of the general decline in the level of peacekeeping operations.

Measures taken by the Administration

50. A coherent and responsible policy has been developed for monitoring the level of procurement for peacekeeping missions, particularly in the areas mentioned. Volume purchase agreements or systems contracts are increasingly sought by the Organization when purchasing top commodities such as vehicles and computers for peacekeeping operations, and procurement requirements continue to be reviewed to identify more items that can be purchased under systems contracts. However, the Administration indicated that not all procurement requirements lent themselves to systems contracts, such as goods of a perishable nature or goods required because of the unique circumstances of a particular mission.

Comments of the Board

51. The comments of the Board on this issue are reflected in the present report.

Recommendation in paragraph 82

52. Peacekeeping missions should submit cases to local and Headquarters committees on contracts with sufficient lead time to ensure that effective reviews are carried out.

Measures taken by the Administration

53. The Administration concurred with the Board's recommendation and stated that every effort would be made to avoid the recurrence of similar events in the future. However, the problem should be viewed in the context of the chronology of events, some of which were outside the control of the mission involved, coupled with the fact that the mission was in its draw-down phase, which left it with very little room to manoeuvre.

Comments of the Board

54. The Board will keep this matter under review.

Recommendation in paragraph 85

55. The Procurement Division should review its filing system to facilitate the retrieval of case files and also to provide a clear audit trail.

Measures taken by the Administration

56. The Procurement Division has made significant progress in developing a centralized filing system by reorganizing its files and reconfiguring its file room. This process was expected to be completed by December 1999. The Division has also implemented a procedure whereby a log sheet is included in each case file, thus facilitating a clear audit trail of the case file history.

Comments of the Board

57. The Board takes note of the Procurement Division's efforts to effect improvement in its filing system and will monitor the progress of this project.

Recommendation in paragraph 90

58. Suppliers with a temporary registration should be considered for a second contract only after they have complied with the registration procedure in accordance with the Procurement Manual.

Measures taken by the Administration

59. A major re-registration exercise began in April 1999, at which time there were more than 1,600 provisional registrants on the Procurement Division's vendor roster. The Procurement Division has reduced the number of provisional vendors to less than 850 in the past six-month period and will continue its efforts to reduce the number to the minimum level. In particular, those vendors who have been on provisional status without responding to the request for registration are being removed or placed in the inactive database after their profiles have been checked individually to ensure that vendors are not awarded a contract unless they are properly registered.

Comments of the Board

60. The Board noted that of the 871 vendors on the provisional roster of suppliers as at August 1999, 31 had been awarded 83 contracts with a total value of $52.2 million during the year ended 30 June 1999. Of the 31 suppliers, 25 who had been provisionally registered for 8 to 42 months had been awarded contracts more than once in succession. To enhance the integrity of the vendor roster, the Board reiterates its recommendation that provisionally registered suppliers should not be considered for further contracts after completion of their first contract until they have been properly registered.

Recommendation in paragraph 104

61. The Administration should require the contractor for support services in MONUA to undertake all the tasks set out in the statement of work, and payment should be contingent on satisfactory completion of the tasks.

Measures taken by the Administration

62. The Administration informed the Board that the services provided under the contract had been completed and that payments had been made accordingly, with due regard to shortfalls in quantity and quality.

Comments of the Board

63. The Board considers that since the Mission is in liquidation, the lessons learned should be applied to other peacekeeping missions.

Recommendation in paragraph 117

64. UNMIBH should ensure that all assets are signed for at the time of handover, and that those details are fully recorded in the central assets database.

Measures taken by the Administration

65. The Administration concurred with the Board and explained that in this connection, the field assets control system had been developed to provide proper control of the Organization's assets and to ensure uniformity in asset management in peacekeeping missions. The field assets control system is intended to provide an auditable chain of accountability for United Nations assets from their initial procurement through their final disposal. The system includes an expendable inventory item prototype module, which is meant to enhance decision-making with regard to procurement, delivery, redistribution, replenishment, storage, write-off and disposal of mission assets. The system was to be fully operational in all missions by the end of 1999.

Comments of the Board

66. The Board will keep this matter under review.

Recommendation in paragraph 120

67. MONUA should pursue and obtain acknowledgements for all assets transferred to other missions or United Nations agencies and input information regarding the receipt of receiving and inspection reports into the central asset database in the Property Control and Inventory Unit in order to monitor and control the transfer of assets centrally.

Measures taken by the Administration

68. This recommendation is being implemented within the context of the liquidation of MONUA. Currently there are 90 items awaiting confirmation of receipt. Tracers have been dispatched to all consignees, which the Mission will pursue and confirm.

Comments of the Board

69. The Board notes the steps being taken by the Mission to implement the recommendation and will continue to monitor this as part of the liquidation audit of the Mission.

Recommendation in paragraph 128

70. For all missions, the Field Administration and Logistics Division should ensure that the database accurately reflects both the original and residual values of equipment submitted to the Headquarters Property Survey Board for write-off action.

Measures taken by the Administration

71. The recommendation was implemented.

Comments of the Board

72. The Board has confirmed that the recommendation has been implemented.

Recommendation in paragraph 129

73. The Field Administration and Logistics Division should take action to expedite the clearance of outstanding cases of write-off of non-expendable equipment.

Measures taken by the Administration

74. With regard to the 19 UNPF cases referred to in the report of the Secretary-General on implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the period ending 30 June 1998 (A/53/932, para. 42), only one case totalling $11,596, which requires additional research, remains to be settled.

Comments of the Board

75. The Board comments further on this issue in the present report.

Recommendation in paragraph 134

76. The Field Administration and Logistics Division should review the claims in respect of UNPF in order to make a decision on whether payment should be made.

Measures taken by the Administration

77. This recommendation is being implemented with due regard to establishing ownership and title to property of individual claimants, as well as ensuring, to the extent possible, that no other potential claimants exist.

Comments of the Board

78. The Board will continue to review the Administration's progress on clearing the outstanding claims.

Recommendation in paragraph 137

79. The Department of Peacekeeping Operations should ensure that before contractors are permitted to start work there is a valid contract.

Measures taken by the Administration

80. The Administration has taken note of the Board's recommendation. The Administration informed the Board that generally all contracts entered into in the peacekeeping missions are validated before the contractors commence work based on immediate needs in the mission areas. All the same, care will be taken to ensure that firm arrangements are completed before work commences.

Comments of the Board

81. The Board will keep this matter under review.

Recommendation in paragraph 140

82. The Department of Peacekeeping Operations should write to the Governments concerned regarding the need to comply with the terms of the status-of-forces agreement and also raise the matter with the respective permanent missions to the United Nations.

Measures taken by the Administration

83. On 25 March 1999, the permanent missions of Croatia, Bosnia and Herzegovina, the former Yugoslavia Republic of Macedonia and the Federal Republic of Yugoslavia to the United Nations were requested to pursue with the respective Governments the reimbursement of claims. No response from the Governments concerned has been received.

Comments of the Board

84. The Board notes the steps taken by the Administration. The Board urges the Administration to continue to seek reimbursement of the claims.

Notes

[a] *Official Records of the General Assembly, Fifty-third Session, Supplement No. 5* (A/53/5), vol. II, chap. II.

[b] Ibid., *Supplement No. 5* and corrigendum (A/53/5 and Corr.1), vol. I, chap. V.

Chapter III

Audit opinion

We have audited the accompanying financial statements, comprising statements numbered I to XXXIV, the relevant schedules, numbered 1.1 to 34.1, and the supporting notes of the United Nations peacekeeping operations for the financial period ended 30 June 1999. These financial statements are the responsibility of the Secretary-General of the United Nations. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the common auditing standards of the Panel of External Auditors of the United Nations, specialized agencies and the International Atomic Energy Agency. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Secretary-General, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for the audit opinion.

In our opinion, these financial statements present fairly, in all material respects, the financial position as at 30 June 1999, and the results of operations and cash flows for the period then ended are in accordance with the stated accounting policies set out in note 2 of the financial statements, which were applied on a basis consistent with that of the preceding financial period.

Further, in our opinion, the transactions of the United Nations peacekeeping operations which we have tested as part of our audit have in all significant respects been in accordance with the Financial Regulations and legislative authority.

In accordance with article XII of the Financial Regulations, we have also issued a long-form report on our audit of the financial statements on the United Nations peacekeeping operations.

(Signed) Sir John **Bourn**
Comptroller and Auditor General
of the United Kingdom of Great Britain
and Northern Ireland

(Signed) Osei Tutu **Prempeh**
Auditor-General of Ghana

(Signed) Celso D. **Gangan**
Chairman, Philippine Commission on Audit

28 January 2000

Chapter IV

Certification of the financial statements

1. General Assembly resolution 49/233 A dated 23 December 1994 established an annual financial period for peacekeeping activities covering the period from 1 July to 30 June. The financial statements of the United Nations peacekeeping operations for the 12-month period from 1 July 1998 to 30 June 1999 have been prepared in accordance with financial rule 111.4.

2. The summary of significant accounting policies applied in the preparation of these statements is included as notes to the financial statements. These notes provide additional information and clarification for the financial activities related to peacekeeping operations undertaken by the Organization during the period covered by these statements, for which the Secretary-General has administrative responsibility.

3. I certify that the appended financial statements of the United Nations peacekeeping operations, numbered I to XXXIV, are correct.

(*Signed*) Jean-Pierre **Halbwachs**
Assistant Secretary-General
Controller

30 September 1999

Chapter V

Financial statements for the 12-month period from 1 July 1998 to 30 June 1999

Statement I

Summary of United Nations peacekeeping operations[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Total active operations	*Peacekeeping Reserve Fund programme support Logistics Base*	*Total completed operations*	*All peacekeeping fund eliminations*	*Total for the period*	
					1 July 1998-30 June 1999	*1 July 1997-30 June 1998*
Income						
Assessed contributions	789 439	-	21 565		811 004	874 560
Voluntary contributions	60 599	-	-		60 599	63 082
Allocation from other funds	-	37 048	-	(37 048)	-	-
Funding from reserves and fund balances	58	4 494	-	(4 552)	-	-
Interest income	26 326	6 089	8 726		41 141	40 552
Investment income	-	-	-		-	5 585
Other/miscellaneous income	12 347	1 170	1 562		15 079	24 691
Miscellaneous savings in liquidating obligations and adjustments	-	-	882		882	956
Total income	**888 769**	**48 801**	**32 735**	**(41 600)**	**928 705**	**1 009 426**
Expenditure (Statements IV to XVIII)						
Total expenditure	**801 752**[b]	**39 515**	**36 180**	**(37 048)**	**840 399**	**874 703**
Excess (shortfall) of income over expenditure	**87 017**	**9 286**	**(3 445)**	**(4 552)**	**88 306**	**134 723**
Prior period adjustments	(3 779)	(52)	(13 170)		(17 001)	(35 587)
Net excess (shortfall) of income over expenditure	**83 238**	**9 234**	**(16 615)**	**(4 552)**	**71 305**	**99 136**
Transfer from (to) other funds	-	-	(2 061)	-	(2 061)	2 582
Savings on or cancellation of prior period obligations	106 358	1 465	281 516		389 339	25 666
Credits to Member States	(72 508)	-	(5 047)		(77 555)	(312 947)
Transfers from reserves and fund balances	(58)	(4 494)	-	4 552	-	-
Other adjustments to reserves and fund balances	-	-	(4)		(4)	1 030
Reserves and fund balances, beginning of period	**409 169**	**179 792**	**453 090**		**1 042 051**	**1 226 584**
Reserves and fund balances, end of period	**526 199**	**185 997**	**710 879**	-	**1 423 075**	**1 042 051**

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[a] See note 5.

[b] See schedule 1.1.

The accompanying notes are an integral part of the financial statements.

Schedule 1.1

United Nations peacekeeping operations

Summary of expenditures for active peacekeeping operations for the period from 1 July 1998 to 30 June 1999

(Thousands of United States dollars)

Mission	Military observers and contingents	Civilian police	Civilian personnel	Premises/ accommodation and infrastructure	Transport operations	Air/naval operations	Communications	Other equipment, supplies and services, freight	Special programmes	Logistics Base and programme support costs	Total expenditures 1999	Total expenditures 1998[a]
UNFICYP	22 501	246	12 018	1 398	2 142	1 364	788	1 792	23	2 630	44 902	52 699
UNDOF	18 357	-	5 684	1 300	3 160	-	732	2 392	-	2 037	33 662	32 531
UNIFIL	76 150	-	25 872	2 867	11 273	1 241	1 839	7 054	60	8 299	134 655	125 027
UNIKOM	24 736	-	13 150	807	2 999	2 632	619	1 940	40	3 038	49 961	48 092
MINURSO	11 193	1 369	19 585	795	1 768	6 012	728	1 799	26	1 333	44 608	40 879
UNTAES	-	1 605	4 363	103	66		67	563	9	444	7 220	119 875
UNPREDEP	24 572	621	7 824	814	888	1 205	352	4 347	55	1 223	41 901	39 611
UNMIBH	1 933	67 483	59 396	4 060	8 967	808	8 283	7 518	389	11 004	169 841	157 128
UNOMIG	3 479	-	9 191	688	2 336	2 193	971	1 634	22	1 149	21 663	20 928
UNMOT	1 606	58	7 468	171	2 211	2 443	874	854	194	482	16 361	13 931
UNAVEM	49 798	6 531	28 882	1 998	2 359	13 629	2 431	24 620	35	2 667	132 950	170 428
UNSMIH	592	8 188	9 692	1 229	2 900	1 911	334	2 124	42	1 037	28 049	29 412
MINURCA	34 643	833	12 378	1 662	789	5 428	1 105	4 276	277	1 704	63 095	17 585
UNOMSIL	2 116	106	5 143	235	1 100	1 294	1 858	1 032	-	-	12 884	-
Total	**271 676**	**87 040**	**220 646**	**18 127**	**42 958**	**40 160**	**20 981**	**61 945**	**1 172**	**37 047**	**801 752**	**868 126**

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[a] Comparative column changed to include currently active missions. UNOMIL and UNPF are considered completed missions during the present reporting period.

Statement II

Summary of United Nations peacekeeping operations[a]

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	Total active operations	Peacekeeping Reserve Fund programme support Logistics Base	Total completed operations	All peacekeeping fund eliminations	Total	
					1999	1998[b]
Assets						
Cash and term deposits	469 722	112 527	154 254		736 503	757 585
Short-term investment	45 000	-	-		45 000	-
Assessed contributions receivable from Member States[c]	504 973	55	1 182 742		1 687 770	1 739 921
Special accounts for unpaid assessed contributions	55 552	-	11 962		67 514	67 514
Voluntary contributions receivable	15 300	-	362		15 662	12 658
Accounts receivable from Member States	2 487	-	19		2 506	2 291
Other accounts receivable	16 214	520	33 283		50 017	28 461
Inter-fund balances receivable	-	18	20 122		20 140	54 589
Due from other peacekeeping funds	-	18 710	77 600	(96 310)	-	-
Due from United Nations General Fund	-	57 601	-		57 601	57 601
Deferred charges	5 465	429	364		6 258	3 179
Inter-office transactions pending processing	962	-	1 428		2 390	24 275
Other assets	-	469	2 970		3 439	2 849
Total assets	**1 115 675**	**190 329**	**1 485 106**	**(96 310)**	**2 694 800**	**2 750 923**
Liabilities						
Contribution or payments received in advance	51	-	-		51	424
Unliquidated obligations	369 652	2 300	316 955		688 907	1 214 682
Accounts payable to Member States	100 468	-	321 616		422 084	333 132
Other accounts payable	13 624	578	13 712		27 914	16 067
Inter-fund balances payable	54 134	1 277	224		55 635	64 602
Due to other peacekeeping funds	37 972	-	58 338	(96 310)	-	-
Due to United Nations General Fund	-	-	-		-	-
Due to United Nations special account	-	-	3 329		3 329	3 329
Due to United Nations bond account	-	-	44 048		44 048	44 048
Voluntary contributions held in suspense	11 178	-	-		11 178	11 178
Deferred credits	1 398	177	1 766		3 341	5 993
Inter-office transactions pending processing	999	-	330		1 329	1 509
Other liabilities	-	-	13 909		13 909	13 909
Total liabilities	**589 476**	**4 332**	**774 227**	**(96 310)**	**1 271 725**	**1 708 872**

	Total active operations	*Peacekeeping Reserve Fund, programme support, Logistics Base*	*Total completed operations*	*All peacekeeping fund eliminations*	*Total*	
					1999	*1998*[b]
Reserves and fund balances						
Operating reserves	-	5 000	-		5 000	5 000
Working capital funds	-	150 000	-		150 000	150 000
Authorized retained surplus	126 887	-	-		126 887	132 487
Cumulative surplus (deficit)	399 312	30 997	710 879		1 141 188	754 564
Total reserves and fund balances	**526 199**	**185 997**	**710 879**		**1 423 075**	**1 042 051**
Total liabilities, reserves and fund balances	**1 115 675**	**190 329**	**1 485 106**	**(96 310)**	**2 694 800**	**2 750 923**

[a] See note 5.

[b] Comparative column reclassified to conform to current presentation.

[c] Includes unpaid assessed contributions irrespective of collectability.

The accompanying notes are an integral part of the financial statements.

Statement III

Summary of United Nations peacekeeping operations[a]

Statement of cash flows for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Period	
	1 July 1998-30 June 1999	*1 July 1997-30 June 1998*
Cash flows from operating activities		
Net excess (shortfall) of income over expenditure (statement I)	71 305	99 136
(Increase) decrease in contributions receivable	49 147	435 179
(Increase) decrease in other accounts receivable	(21 556)	16 405
(Increase) decrease in other assets	18 001	19 360
Increase (decrease) in contributions or payments received in advance	(373)	(4 796)
Increase (decrease) in unliquidated obligations	(525 775)	(350 107)
Increase (decrease) in accounts payable	11 847	(27 534)
Increase (decrease) in other liabilities	86 120	2 419
Less interest income	(41 141)	(46 137)
Net cash from operating activities	**(352 425)**	**143 925**
Cash flows from investing and financing activities		
(Increase) decrease in inter-fund balances receivable	34 449	(37 957)
Increase (decrease) in inter-fund balances payable	(8 967)	(5 334)
(Increase) decrease in investments	(45 000)	
Plus interest income	41 141	46 137
Net cash from investing and financing	**21 623**	**2 846**
Cash flows from other sources		
Savings on or cancellation of prior period obligations	389 339	25 666
Transfers (to) from other funds	(2 061)	2 582
Credits to Member States	(77 555)	(312 947)
Transfers from reserves and fund balances	-	-
Other adjustments to reserves and fund balances	(4)	1 030
Net cash from other sources	**309 719**	**(283 669)**
Net increase (decrease) in cash and term deposits	(21 082)	(136 898)
Cash and term deposits, beginning of period	757 585	894 483
Cash and term deposits, end of period	**736 503**	**757 585**

[a] See note 5.

The accompanying notes are an integral part of the financial statements.

Statement IV

United Nations Peacekeeping Force in Cyprus (UNFICYP)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Period	
	1 July 1998-30 June 1999	*1 July 1997-30 June 1998*
Income		
Assessed contributions[b]	24 264	29 364
Voluntary contributions[c]	21 012	23 393
Interest income	1 215	1 035
Other/miscellaneous income	107	155
Total income	**46 598**	**53 947**
Expenditure (schedule 4.1)		
Total expenditure	**44 902**	**52 699**
Excess (shortfall) of income over expenditure	**1 696**	**1 248**
Prior period adjustments	(6)	(21)
Net excess (shortfall) of income over expenditure	**1 690**	**1 227**
Savings on or cancellation of prior period obligations	2 220	164
Credits returned to Member States[d]	(179)	
Reserves and fund balances, beginning of period[e]	16 168	14 777
Reserves and fund balances, end of period	**19 899**	**16 168**

Statement IV (concluded)

United Nations Peacekeeping Force in Cyprus (UNFICYP)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	1998
Assets		
Cash and term deposits	18 780	20 375
Assessed contributions receivable from Member States[b]	17 433	15 678
Voluntary contributions receivable from Member States[f]	9 789	6 785
Other accounts receivable	819	747[g]
Deferred charges	274	139
Inter-office transactions pending processing	-	470
Total assets	**47 095**	**44 194**
Liabilities		
Contributions or payments received in advance	-	394
Unliquidated obligations — current period	14 103	17 247
Unliquidated obligations — prior periods	6 047	6 727
Unliquidated obligations — future period	53	
Accounts payable to Member States[h]	2 662	1 316
Other accounts payable	68	663
Inter-fund balances payable	4 231	1 680
Deferred credits	26	-
Inter-office transactions pending processing	6	-
Total liabilities	**27 196**	**28 026**
Reserves and fund balances		
Cumulative surplus	19 899	16 168
Total reserves and fund balances	**19 899**	**16 168**
Total liabilities, reserves and fund balances	**47 095**	**44 194**

[a] See note 2 (b).

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Includes $14,512,300 from Cyprus and $6,500,000 from Greece.

[d] Under the terms of General Assembly resolution 53/231 of 8 June 1999, the total assessment on Member States was reduced by $178,500, representing the unencumbered balance in respect of the period ending 30 June 1998.

[e] For the period from 27 March 1964 to 15 June 1993, obligations recorded in the Cyprus account are limited to the availability of funds in the special account through voluntary contributions. From the inception of the mission to 30 June 1999, the cumulative unrecorded obligations totalled $176,596,523. The comparable figure as at 30 June 1998 was $186,550,506.

[f] Represents voluntary contributions receivable from Austria ($2,707,500), Denmark ($2,059,209), the Netherlands ($125,000) and Sweden ($1,647,796) for the period prior to 15 June 1993. These voluntary contributions will be offset against government claims for reimbursement of costs in respect of the Force in Cyprus. In addition, it includes voluntary contribution from Cyprus amounting to $3,250,000.

[g] Reclassified to conform to current presentation.

[h] Includes $966,675 representing claims from Member States pending settlement, which have been transferred from prior period unliquidated obligations to accounts payable.

The accompanying notes are an integral part of the financial statements.

Schedule 4.1

United Nations Peacekeeping Force in Cyprus

Expenditure for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military contingents				
Standard troop cost, clothing and equipment	15 076	6 285	8 791	15 076
Welfare	299	254	32	286
Rations	2 198	1 556	642	2 198
Rotation and repatriation of troops	1 896	1 612	284	1 896
Other allowances	1 612	962	653	1 615
Contingent-owned equipment	1 230	-	1 230	1 230
Death and disability compensation	200	-	200	200
Subtotal, military contingents	**22 511**	**10 669**	**11 832**	**22 501**
Civilian police	354	219	27	246
Civilian personnel				
International and local staff	12 090	11 862	156	12 018
Premises/accommodation/infrastructure	1 432	938	460	1 398
Transport operations				
Purchase of vehicles	281	16	201	217
Rental of vehicles	1 304	1 211	121	1 332
Workshop equipment	11	18	17	35
Spare parts, repairs and maintenance	575	390	168	558
Subtotal, transport operations	**2 171**	**1 635**	**507**	**2 142**
Air operations	1 382	1 205	159	1 364
Communications				
Communications equipment	270	47	244	291
Spare parts and supplies	170	114	68	182
Workshop and test equipment	83	48	24	72
Commercial communications	269	159	84	243
Subtotal, communications	**792**	**368**	**420**	**788**
Other equipment	509	254	244	498
Supplies and services	1 294	971	236	1 207
Freight	87	25	62	87
Special programmes				
Training programmes	24	23	-	23
United Nations Logistics Base at Brindisi	363	363	-	363
Programme support costs	2 267	2 267	-	2 267
Total	**45 276**	**30 799**	**14 103**	**44 902**

Schedule 4.2

UNITED NATIONS PEACEKEEPING FORCE IN CYPRUS

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Afghanistan	1,026	81	0	1,107	833	189	85	1,107
Albania	573	136	641	68	0	0	68	68
Algeria	3,255	4,731	5,870	2,116	0	0	2,116	2,116
Andorra	579	900	1,030	449	0	0	449	449
Angola	710	226	724	212	0	0	212	212
Antigua and Barbuda	493	44	0	537	328	161	48	537
Argentina	44,275	40,364	23,681	60,958	0	20,178	40,780	60,958
Armenia	772	856	1,380	248	0	0	248	248
Australia	6,397	332,575	338,972	0	0	0	0	0
Austria	97,720	211,279	214,060	94,939	93,821	0	1,118	94,939
Azerbaijan	31,925	1,848	33,278	495	0	0	495	495
Bahamas	851	676	1,507	20	0	0	20	20
Bahrain	453	788	1,006	235	0	0	235	235
Bangladesh	273	226	499	0	0	0	0	0
Barbados	894	360	215	1,039	187	484	368	1,039
Belarus	301,410	5,541	33	306,918	277,402	23,218	6,298	306,918
Belgium	4,362	247,658	252,020	0	0	0	0	0
Belize	595	22	0	617	444	147	26	617
Benin	493	44	515	22	0	0	22	22
Bhutan	682	22	693	11	0	0	11	11
Bolivia	2,156	338	2,336	158	0	0	158	158
Bosnia and Herzegovina	3,080	224	(1)	3,305	2,668	403	234	3,305
Botswana	4	226	230	0	0	0	0	0
Brazil	227,075	67,214	34,303	259,986	107,160	84,211	68,615	259,986
Brunei	556	900	451	1,005	0	87	918	1,005
Bulgaria	3,359	1,442	2,084	2,717	0	1,204	1,513	2,717
Burkina Faso	998	44	0	1,042	833	161	48	1,042
Burundi	984	22	0	1,006	833	147	26	1,006
Cambodia	960	44	0	1,004	656	296	52	1,004
Cameroon	1,527	608	0	2,135	874	645	616	2,135
Canada	15,179	628,322	642,238	1,263	0	1,263	0	1,263
Cape Verde	984	33	0	1,017	833	147	37	1,017
Central African Republic	998	33	0	1,031	833	161	37	1,031
Chad	984	22	995	11	0	0	11	11
Chile	13,745	5,496	7	19,234	8,482	5,186	5,566	19,234

Schedule 4.2

UNITED NATIONS PEACEKEEPING FORCE IN CYPRUS

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
China	4,213	257,026	261,207	32	32	0	0	32
Colombia	87	4,888	4,975	0	0	0	0	0
Comoros	984	22	0	1,006	833	147	26	1,006
Congo	1,643	136	0	1,779	1,285	350	144	1,779
Congo, Dem. Rep	2,156	338	0	2,494	1,664	484	346	2,494
Costa Rica	734	742	847	629	0	0	629	629
Cote d'Ivoire	1,252	472	269	1,455	383	592	480	1,455
Croatia	21,786	2,071	6	23,851	17,779	3,923	2,149	23,851
Cuba	1,093	1,464	1,975	582	0	0	582	582
Cyprus	28	1,532	1,560	0	0	0	0	0
Czech Republic	540	32,661	33,122	79	0	(0)	79	79
D.P.R. of Korea	10,142	1,126	1	11,267	7,921	2,177	1,169	11,267
Denmark	3,107	155,195	158,302	0	0	0	0	0
Djibouti	984	22	0	1,006	833	147	26	1,006
Dominica	847	22	0	869	696	147	26	869
Dominican Republic	438	698	798	338	0	0	338	338
Ecuador	5,073	946	5,056	963	0	0	963	963
Egypt	65	3,018	3,083	0	0	0	0	0
El Salvador	2,264	540	0	2,804	1,664	592	548	2,804
Equatorial Guinea	984	22	995	11	0	0	11	11
Eritrea	128	22	0	150	0	124	26	150
Estonia	8,287	856	8,805	338	0	0	338	338
Ethiopia	575	147	83	639	260	228	151	639
Fiji	8	180	98	90	0	0	90	90
Finland	2,675	121,632	124,307	0	0	0	0	0
France	1,098,800	1,787,836	1,992,515	894,121	0	0	894,121	894,121
Gabon	3,026	744	0	3,770	2,265	753	752	3,770
Gambia	984	22	0	1,006	833	147	26	1,006
Georgia	31,271	1,734	6	32,999	26,653	4,514	1,832	32,999
Germany	39,128	2,189,162	2,228,290	0	0	0	0	0
Ghana	270	316	398	188	0	0	188	188
Greece	40,881	68,638	31,863	77,656	0	8,279	69,377	77,656
Grenada	899	22	0	921	748	147	26	921
Guatemala	4,392	834	1	5,225	3,325	1,048	852	5,225
Guinea	1,012	70	0	1,082	833	175	74	1,082

Schedule 4.2

UNITED NATIONS PEACEKEEPING FORCE IN CYPRUS

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Guinea-Bissau	984	22	0	1,006	833	147	26	1,006
Guyana	960	44	0	1,004	656	296	52	1,004
Haiti	602	44	0	646	437	161	48	646
Honduras	1,779	158	68	1,869	1,327	376	166	1,869
Hungary	121	5,383	5,504	0	0	0	0	0
Iceland	130	7,208	7,338	0	0	0	0	0
India	268	13,604	13,860	12	0	0	12	12
Indonesia	14,664	8,042	9	22,697	6,123	8,411	8,163	22,697
Iran, Islamic Republic	8,537	11,172	15,362	4,347	0	0	4,347	4,347
Iraq	28,926	2,974	7	31,893	22,699	6,099	3,095	31,893
Ireland	908	50,342	51,250	0	0	0	0	0
Israel	232	15,182	21	15,393	0	0	15,393	15,393
Italy	22,582	1,219,254	1,241,836	0	0	0	0	0
Jamaica	169	271	0	440	0	161	279	440
Japan	67,190	4,275,724	3,218,720	1,124,194	0	0	1,124,194	1,124,194
Jordan	216	316	188	344	0	20	324	344
Kazakhstan	49,771	4,279	12	54,038	41,153	8,437	4,448	54,038
Kenya	903	316	166	1,053	272	457	324	1,053
Kuwait	165	6,487	3,030	3,622	0	0	3,622	3,622
Kyrgyzstan	8,145	518	2	8,661	6,905	1,209	547	8,661
Lao, People's Dem. Rep	479	22	0	501	328	147	26	501
Latvia	19,102	1,576	20,678	0	0	0	0	0
Lebanon	371	720	0	1,091	0	363	728	1,091
Lesotho	493	44	0	537	328	161	48	537
Liberia	1,995	92	0	2,087	1,664	323	100	2,087
Libyan Arab Jamahiriya	34,825	6,577	12	41,390	24,966	9,673	6,751	41,390
Liechtenstein	283	1,239	1,281	241	227	13	1	241
Lithuania	6,851	1,510	6,784	1,577	0	0	1,577	1,577
Luxembourg	304	15,092	7,748	7,648	0	0	7,648	7,648
Madagascar	1,105	70	0	1,175	926	175	74	1,175
Malawi	31	44	27	48	0	0	48	48
Malaysia	121	7,838	7,959	0	0	0	0	0
Maldives	984	22	0	1,006	833	147	26	1,006
Mali	1,012	57	0	1,069	833	175	61	1,069
Malta	11	632	640	3	3	0	0	3

Schedule 4.2

UNITED NATIONS PEACEKEEPING FORCE IN CYPRUS

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Marshall Islands	1,178	44	30	1,192	844	296	52	1,192
Mauritania	984	22	0	1,006	833	147	26	1,006
Mauritius	8	404	210	202	0	0	202	202
Mexico	17,052	43,269	38,070	22,251	0	0	22,251	22,251
Micronesia	8	44	30	22	0	0	22	22
Monaco	94	788	382	500	40	10	450	500
Mongolia	1,555	92	0	1,647	1,224	323	100	1,647
Morocco	1,130	1,848	1,880	1,098	0	0	1,098	1,098
Mozambique	384	33	0	417	219	161	37	417
Myanmar	121	193	224	90	0	0	90	90
Namibia	95	158	162	91	0	12	79	91
Nepal	4	92	55	41	0	0	41	41
Netherlands	6,868	366,024	372,892	0	0	0	0	0
New Zealand	1,038	49,780	50,818	0	0	0	0	0
Nicaragua	1,995	68	0	2,063	1,664	323	76	2,063
Niger	998	44	0	1,042	833	161	48	1,042
Nigeria	9,883	2,477	11,460	900	0	0	900	900
Norway	2,475	136,837	139,291	21	0	0	21	21
Oman	1,377	2,274	2,312	1,339	0	0	1,339	1,339
Pakistan	52	2,681	1,408	1,325	0	0	1,325	1,325
Palau, Republic of	128	22	0	150	111	13	26	150
Panama	1,472	652	500	1,624	265	699	660	1,624
Papua New Guinea	204	158	0	362	0	200	162	362
Paraguay	864	632	1,180	316	0	0	316	316
Peru	13,934	4,054	3	17,985	9,984	3,895	4,106	17,985
Philippines	3,690	3,536	5,561	1,665	0	0	1,665	1,665
Poland	15,634	10,316	5,962	19,988	0	9,383	10,605	19,988
Portugal	721	82,192	35,991	46,922	0	0	46,922	46,922
Qatar	8,367	1,488	5,512	4,343	859	1,962	1,522	4,343
Republic of Korea	26,366	43,900	47,936	22,330	0	0	22,330	22,330
Republic of Moldova	22,325	1,374	23,298	401	0	0	401	401
Republic of Yemen	1,106	226	0	1,332	833	269	230	1,332
Romania	11,870	3,807	8	15,669	4,962	6,770	3,937	15,669
Russian Federation	494,278	598,577	889,592	203,263	76	0	203,187	203,263
Rwanda	998	33	0	1,031	833	161	37	1,031

Schedule 4.2

UNITED NATIONS PEACEKEEPING FORCE IN CYPRUS

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Saint Kitts and Nevis	4	22	0	26	0	0	26	26
Saint Lucia	704	22	0	726	553	147	26	726
San Marino	311	452	763	0	0	0	0	0
Sao Tome & Principe	984	22	0	1,006	833	147	26	1,006
Saudi Arabia	35,102	26,196	34,527	26,771	0	0	26,771	26,771
Senegal	1,052	136	0	1,188	833	215	140	1,188
Seychelles	913	44	0	957	748	161	48	957
Sierra Leone	984	22	0	1,006	833	147	26	1,006
Singapore	121	7,725	7,846	0	0	0	0	0
Slovakia	35	2,072	(3,275)	5,382	0	0	5,382	5,382
Slovenia	3,453	2,726	3,029	3,150	0	364	2,786	3,150
Solomon Islands	984	22	995	11	0	0	11	11
Somalia	984	22	0	1,006	833	147	26	1,006
South Africa	1,388	82,327	83,715	0	0	0	0	0
Spain	10,250	581,134	591,546	(162)	0	0	(162)	(162)
Sri Lanka	619	562	911	270	0	0	270	270
St. Vincent & the Grenadines	984	22	0	1,006	833	147	26	1,006
Sudan	1,091	182	0	1,273	833	254	186	1,273
Suriname	304	92	0	396	111	189	96	396
Swaziland	769	92	0	861	438	323	100	861
Sweden	5,313	245,856	251,169	0	0	0	0	0
Syrian Arab Republic	10,775	2,838	12,172	1,441	0	0	1,441	1,441
Tajikistan	6,304	292	1	6,595	5,533	752	310	6,595
Tanzania, United Rep. of	4	81	0	85	0	0	85	85
The FYR of Macedonia	2,552	202	0	2,754	2,141	403	210	2,754
Thailand	112	7,321	7,433	0	0	0	0	0
Togo	998	33	0	1,031	833	161	37	1,031
Trinidad and Tobago	29	788	817	0	0	0	0	0
Tunisia	3,554	1,260	2	4,812	1,965	1,559	1,288	4,812
Turkey	327	19,822	27	20,122	0	0	20,122	20,122
Turkmenistan	8,548	518	2	9,064	7,308	1,209	547	9,064
Uganda	301	92	0	393	108	189	96	393
Ukraine	1,409,651	60,367	230	1,469,788	1,212,534	192,477	64,777	1,469,788
United Arab Emirates	4,921	7,996	8,910	4,007	0	0	4,007	4,007
United Kingdom	28,432	1,394,449	1,422,881	(0)	(0)	0	0	(0)

Schedule 4.2

UNITED NATIONS PEACEKEEPING FORCE IN CYPRUS

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
United States of America	11,112,830	7,388,011	6,217,085	12,283,756	1,341	4,774,714	7,507,700	12,283,756
Uruguay	3,289	2,186	3,259	2,216	0	0	2,216	2,216
Uzbekistan	115	2,568	7	2,676	0	0	2,676	2,676
Vanuatu	984	22	0	1,006	833	147	26	1,006
Venezuela	6,603	9,257	19	15,841	0	6,295	9,546	15,841
Viet Nam	539	384	0	923	0	531	392	923
Western Samoa	328	22	13	337	164	147	26	337
Yugoslavia	24,096	2,118	7	26,207	19,702	4,299	2,206	26,207
Zambia	281	57	279	59	0	0	59	59
Zimbabwe	561	204	0	765	303	254	208	765
TOTAL	15,678,041	23,054,153	21,298,968	17,433,227	1,957,901	5,209,377	10,265,949	17,433,227

Statement V

United Nations Emergency Force (UNEF) 1973 and United Nations Disengagement Observer Force (UNDOF)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Period	
	1 July 1998–30 June 1999	*1 July 1997–30 June 1998*
Income		
Assessed contributions[b]	35 400	33 616
Interest income	1 742	1 977
Other/miscellaneous income	196	18
Total income	**37 338**	**35 611**
Expenditure (schedule 5.1)		
Total expenditure	**33 662**	**32 531**
Excess (shortfall) of income over expenditure	**3 676**	**3 085**
Prior period adjustments[c]	(1 154)	5
Net excess (shortfall) of income over expenditure	**2 522**	**3 085**
Savings on or cancellation of prior period obligations	6 783	530
Credits returned to Member States[d]	(6 685)	(6 229)
Reserves and fund balances, beginning of period	60 733	63 347
Reserves and fund balances, end of period	**63 353**	**60 733**

Statement V (concluded)

United Nations Emergency Force (UNEF) 1973 and United Nations Disengagement Observer Force (UNDOF)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999
(Thousands of United States dollars)

	1999	*1998*
Assets		
Cash and term deposits[e]	32 800	35 429
Assessed contributions receivable from Member States[b]	14 742	14 888
Special account for unpaid assessed contributions pursuant to General Assembly resolution 36/116 A	35 987	35 987
Other accounts receivable	970	1 014[f]
Deferred charges	486	178
Inter-office transactions pending processing	2	237
Total assets	**84 987**	**87 733**
Liabilities		
Contributions or payments received in advance	15	12
Unliquidated obligations — current period	13 317	14 718
Unliquidated obligations — prior periods	1 968	6 174
Unliquidated obligations — future period	331	-
Accounts payable to Member States	3 892	3 244
Other accounts payable	574	1 592
Inter-fund balances payable	1 501	1 260
Deferred credits	36	-
Total liabilities	**21 634**	**27 000**
Reserves and fund balances		
Authorized retained surplus[d g]	44 009	49 609
Cumulative surplus	19 344	11 124
Total reserves and fund balances	**63 353**	**60 733**
Total liabilities, reserves and fund balances	**84 987**	**87 733**

[a] See notes 2 (a) and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Includes staff assessment adjustment of $157,963 relating to prior periods, adjustments of $869,657 net to 1996 closing entries and other adjustments of $125,641 net to prior periods' expenditure and obligations.

[d] Under the terms of General Assembly resolution 53/226 of 8 June 1999, the total assessment to Member States was reduced by $1,085,300, representing the unencumbered balance for the period from 1 July 1997 to 30 June 1998, and further reduced by $5,600,000, representing a return of the net surplus balance held in the authorized retained surplus account.

[e] Includes $369,598 equivalent of non-convertible Syrian pounds.

[f] Reclassified to conform to current presentation.

[g] See note 6.

The accompanying notes are an integral part of the financial statements.

Schedule 5.1

United Nations Disengagement Observer Force

Expenditure for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military contingents				
Standard troop cost, clothing and equipment	12 834	5 336	7 498	12 834
Welfare	217	180	42	222
Rations	2 238	1 944	316	2 260
Emplacement, rotation and repatriation	1 271	836	419	1 255
Other allowances	1 452	838	521	1 359
Contingent-owned equipment	127	-	127	127
Death and disability compensation	300	-	300	300
Subtotal, military contingents	**18 439**	**9 134**	**9 223**	**18 357**
Civilian personnel				
International and local staff	6 265	5 486	198	5 684
Premises/accommodation/infrastructure	1 398	574	726	1 300
Transport operations				
Purchase of vehicles	2 076	200	1 016	1 216
Workshop equipment	100	19	71	90
Spare parts, repairs and maintenance	1 892	1 172	682	1 854
Subtotal, transport operations	**4 068**	**1 391**	**1 769**	**3 160**
Communications				
Communications equipment	292	205	123	328
Spare parts and supplies	211	99	81	180
Workshop and test equipment	58	8	38	46
Commercial communications	176	138	40	178
Subtotal, communications	**737**	**450**	**282**	**732**
Other equipment	998	304	664	968
Supplies and services	1 262	823	412	1 235
Freight	196	146	43	189
United Nations Logistics Base at Brindisi	281	281	-	281
Programme support costs	1 756	1 756	-	1 756
Total	**35 400**	**20 345**	**13 317**	**33 662**

Schedule 5.2

United Nations Emergency Force 1973 and United Nations Disengagement Observer Force

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Afghanistan	2,631	118	22	2,727	2,355	243	129	2,727
Albania	658	210	770	98	20	0	78	98
Algeria	3,788	7,246	8,421	2,613	0	0	2,613	2,613
Andorra	652	1,380	1,514	518	0	0	518	518
Angola	737	344	945	136	0	0	136	136
Antigua and Barbuda	448	68	17	499	210	216	73	499
Argentina	51,437	61,834	38,023	75,248	938	8,289	66,021	75,248
Armenia	693	1,310	1,660	343	0	0	343	343
Australia	24,354	509,488	533,842	0	0	0	0	0
Austria	16,437	323,671	298,939	41,169	0	0	41,169	41,169
Azerbaijan	59,041	2,830	61,162	709	0	0	709	709
Bahamas	922	1,036	1,958	0	0	0	0	0
Bahrain	974	1,209	1,418	766	0	15	751	766
Bangladesh	292	344	636	0	0	0	0	0
Barbados	802	552	379	975	0	379	596	975
Belarus	538,506	8,489	1,663	545,332	504,877	31,048	9,407	545,332
Belgium	19,168	379,398	398,566	0	0	0	0	0
Belize	525	36	12	549	307	203	39	549
Benin	606	68	502	172	148	0	24	172
Bhutan	645	36	673	8	0	0	8	8
Bolivia	22,586	517	10,094	13,009	11,849	599	561	13,009
Bosnia and Herzegovina	5,602	345	69	5,878	4,989	517	372	5,878
Botswana	18	344	362	0	0	0	0	0
Brazil	307,549	102,967	75,061	335,455	121,435	102,798	111,222	335,455
Brunei	990	1,380	952	1,418	0	0	1,418	1,418
Bulgaria	3,030	2,207	2,006	3,231	0	775	2,456	3,231
Burkina Faso	2,007	68	17	2,058	1,769	216	73	2,058
Burundi	14,970	36	12	14,994	14,752	203	39	14,994
Cambodia	7,419	68	21	7,466	6,984	408	74	7,466
Cameroon	1,609	933	2,542	0	0	0	0	0
Canada	43,960	962,556	1,006,516	0	0	0	0	0
Cape Verde	2,939	52	17	2,974	2,716	203	55	2,974
Central African Republic	27,248	52	12	27,288	27,015	216	57	27,288
Chad	4,164	36	4,191	9	0	0	9	9

Schedule 5.2

United Nations Emergency Force 1973 and United Nations Disengagement Observer Force

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Chile	5,756	8,420	1,641	12,535	0	3,499	9,036	12,535
China	20,321	393,750	414,071	0	0	0	0	0
Colombia	3,685	7,489	4,383	6,791	0	3,096	3,695	6,791
Comoros	11,569	36	12	11,593	11,351	203	39	11,593
Congo	26,020	210	45	26,185	25,496	463	226	26,185
Congo, Dem. Rep	1,726	517	94	2,149	989	599	561	2,149
Costa Rica	555	1,138	1,247	446	0	0	446	446
Cote d'Ivoire	1,482	725	446	1,761	262	708	791	1,761
Croatia	37,790	3,174	530	40,434	32,007	4,944	3,483	40,434
Cuba	59	2,241	1,309	991	0	0	991	991
Cyprus	123	2,347	2,470	0	0	0	0	0
Czech Republic	4,607	50,033	54,640	(0)	0	(0)	0	(0)
D.P.R. of Korea	16,515	1,724	286	17,953	13,317	2,743	1,893	17,953
Denmark	11,246	237,750	248,996	0	0	0	0	0
Djibouti	2,761	36	12	2,785	2,559	187	39	2,785
Dominica	1,118	36	12	1,142	900	203	39	1,142
Dominican Republic	519	1,070	1,170	419	0	0	419	419
Ecuador	6,928	1,450	7,185	1,193	0	0	1,193	1,193
Egypt	0	4,622	4,615	7	0	0	7	7
El Salvador	16,017	828	154	16,691	15,090	708	893	16,691
Equatorial Guinea	21,352	36	12	21,376	21,134	203	39	21,376
Eritrea	18	36	12	42	0	3	39	42
Estonia	14,351	1,312	15,235	428	0	0	428	428
Ethiopia	722	223	161	784	257	284	243	784
Fiji	0	276	137	139	0	0	139	139
Finland	8,143	186,333	194,476	0	0	0	0	0
France	1,428,894	2,738,864	3,056,753	1,111,005	0	0	1,111,005	1,111,005
Gabon	3,446	1,139	192	4,393	2,282	873	1,238	4,393
Gambia	3,706	36	12	3,730	3,488	203	39	3,730
Georgia	53,572	2,656	360	55,868	47,136	5,758	2,974	55,868
Germany	166,385	3,353,676	3,520,061	0	0	0	0	0
Ghana	229	483	576	136	0	0	136	136
Greece	6,732	105,151	111,883	0	0	0	0	0
Grenada	442	36	469	[illegible]	0	0	9	9

United Nations Emergency Force 1973 and United Nations Disengagement Observer Force

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Guatemala	19,991	1,276	238	21,029	18,371	1,279	1,379	21,029
Guinea	2,419	102	22	2,499	2,158	230	111	2,499
Guinea-Bissau	2,608	36	12	2,632	2,390	203	39	2,632
Guyana	888	68	21	935	453	408	74	935
Haiti	2,234	68	17	2,285	1,996	216	73	2,285
Honduras	1,416	243	156	1,503	1,395	0	108	1,503
Hungary	322	8,246	8,568	0	0	0	0	0
Iceland	861	11,044	11,905	0	0	0	0	0
India	1,663	20,842	20,776	1,729	0	0	1,729	1,729
Indonesia	13,090	12,319	2,340	23,069	0	9,808	13,261	23,069
Iran, Islamic Republic	780,670	17,116	2,820	794,966	750,840	25,348	18,778	794,966
Iraq	220,274	4,552	706	224,120	211,407	7,687	5,026	224,120
Ireland	3,947	77,122	81,069	0	0	0	0	0
Israel	1,750	23,257	4,402	20,605	0	0	20,605	20,605
Italy	95,978	1,867,832	1,963,810	0	0	0	(0)	(0)
Jamaica	196	414	82	528	0	81	447	528
Japan	341,501	6,550,176	6,435,686	455,991	0	0	455,991	455,991
Jordan	202	483	495	190	0	20	170	190
Kazakhstan	76,167	6,556	1,013	81,710	63,878	10,594	7,238	81,710
Kenya	1,084	483	737	830	0	309	521	830
Kuwait	401	9,937	7,231	3,107	0	0	3,107	3,107
Kyrgyzstan	15,659	794	129	16,324	13,901	1,547	876	16,324
Lao, People's Dem. Rep	377	36	12	401	159	203	39	401
Latvia	36,858	2,414	39,272	0	0	0	0	0
Lebanon	2,733	1,104	202	3,635	1,625	818	1,192	3,635
Lesotho	605	68	17	656	367	216	73	656
Liberia	23,211	140	33	23,318	22,732	435	151	23,318
Libyan Arab Jamahiriya	326,043	10,076	1,798	334,321	311,417	11,957	10,947	334,321
Liechtenstein	28	1,898	1,926	0	0	0	0	0
Lithuania	32,900	2,312	33,252	1,960	0	0	1,960	1,960
Luxembourg	1,055	23,119	13,797	10,377	0	0	10,377	10,377
Madagascar	724	102	22	804	463	230	111	804
Malawi	33	68	71	30	0	0	30	30
Malaysia	619	12,007	12,626	0	0	0	0	0

Schedule 5.2

United Nations Emergency Force 1973 and United Nations Disengagement Observer Force

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Maldives	590	36	30	596	354	203	39	596
Mali	4,520	86	17	4,589	4,264	230	95	4,589
Malta	54	968	1,022	0	0	0	0	0
Marshall Islands	1,497	68	55	1,510	1,028	408	74	1,510
Mauritania	18,023	36	12	18,047	17,805	203	39	18,047
Mauritius	190	621	425	386	0	0	386	386
Mexico	9,666	66,286	49,244	26,708	0	0	26,708	26,708
Micronesia	6	68	21	53	0	0	53	53
Monaco	0	1,207	1,204	3	0	0	3	3
Mongolia	11,791	140	33	11,898	11,312	435	151	11,898
Morocco	1,341	2,828	4,041	128	0	0	128	128
Mozambique	457	52	12	497	224	216	57	497
Myanmar	133	292	287	138	0	0	138	138
Namibia	116	240	286	70	0	0	70	70
Nepal	1	136	67	70	0	0	70	70
Netherlands	27,216	560,731	587,947	0	0	0	0	0
New Zealand	3,442	76,258	79,700	0	0	0	0	0
Nicaragua	2,273	104	22	2,355	1,805	435	115	2,355
Niger	5,659	68	17	5,710	5,421	216	73	5,710
Nigeria	4,189	3,796	6,809	1,176	0	0	1,176	1,176
Norway	10,612	209,626	220,238	0	0	0	0	0
Oman	2,366	3,484	4,116	1,734	0	0	1,734	1,734
Pakistan	197	4,106	2,486	1,817	0	0	1,817	1,817
Palau, Republic of	201	36	11	226	13	174	39	226
Panama	9,142	1,001	5,168	4,975	3,067	818	1,090	4,975
Papua New Guinea	251	240	46	445	0	185	260	445
Paraguay	864	968	1,444	388	0	0	388	388
Peru	74,607	6,212	1,191	79,628	68,356	4,596	6,676	79,628
Philippines	3,934	5,418	8,708	644	0	0	644	644
Poland	4,579	15,803	9,282	11,100	0	3,211	7,889	11,100
Portugal	7,969	125,915	77,455	56,429	0	0	56,429	56,429
Qatar	3,178	2,278	1,610	3,846	0	1,388	2,458	3,846
Republic of Korea	31,375	67,254	71,560	27,069	0	0	27,069	27,069
Republic of Moldova	36,731	2,105	38,276	560	0	0	560	560

Schedule 5.2

United Nations Emergency Force 1973 and United Nations Disengagement Observer Force

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 - to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Republic of Yemen	15,544	344	64	15,824	15,127	325	372	15,824
Romania	7,070	5,832	975	11,927	0	5,539	6,388	11,927
Russian Federation	520,073	916,987	1,164,676	272,384	0	0	272,384	272,384
Rwanda	2,401	52	12	2,441	2,168	216	57	2,441
Saint Kitts and Nevis	3	36	4	35	0	0	35	35
Saint Lucia	1,053	36	12	1,077	835	203	39	1,077
San Marino	1,341	692	1,058	975	0	228	747	975
Sao Tome & Principe	6,100	36	12	6,124	5,882	203	39	6,124
Saudi Arabia	34,887	40,131	43,655	31,363	0	0	31,363	31,363
Senegal	2,268	209	41	2,436	1,940	270	226	2,436
Seychelles	1,809	68	17	1,860	1,571	216	73	1,860
Sierra Leone	18,359	36	12	18,383	18,141	203	39	18,383
Singapore	614	11,834	11,985	463	0	0	463	463
Slovakia	289	3,173	3,462	(0)	0	(0)	0	(0)
Slovenia	3,546	4,175	4,871	2,850	0	0	2,850	2,850
Solomon Islands	2,939	36	2,965	10	0	0	10	10
Somalia	3,629	36	12	3,653	3,411	203	39	3,653
South Africa	(835)	126,120	125,281	4	0	0	4	4
Spain	46,230	890,264	936,494	0	0	0	0	0
Sri Lanka	691	863	1,199	355	0	20	335	355
St. Vincent & the Grenadines	2,939	36	12	2,963	2,721	203	39	2,963
Sudan	1,945	274	47	2,172	1,561	312	299	2,172
Suriname	66	136	28	174	0	27	147	174
Swaziland	1,260	140	33	1,367	781	435	151	1,367
Sweden	16,954	376,635	393,572	17	0	0	17	17
Syrian Arab Republic	68,763	4,249	816	72,296	64,021	3,588	4,687	72,296
Tajikistan	12,506	448	81	12,873	11,403	978	492	12,873
Tanzania, United Rep. of	1	118	22	97	0	0	97	97
The FYR of Macedonia	3,755	311	57	4,009	3,153	517	339	4,009
Thailand	584	11,215	11,799	0	0	0	0	0
Togo	2,401	52	12	2,441	2,168	216	57	2,441
Trinidad and Tobago	10	1,209	1,219	0	0	0	0	0
Tunisia	3,479	1,934	366	5,047	1,058	1,902	2,087	5,047
Turkey	14,635	30,366	45,001	0	0	0	0	0

Schedule 5.2

United Nations Emergency Force 1973 and United Nations Disengagement Observer Force

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Turkmenistan	424	794	127	1 091	0	213	878	1,091
Uganda	343	136	28	451	61	243	147	451
Ukraine	3,057,816	92,477	12 151	3 138 142	2,786,177	246,523	105,442	3,138,142
Union of Sov Soc Republ	0	0	0	0	0	0	0	0
United Arab Emirates	4,427	12,249	6,883	9 793	0	0	9,793	9,793
United Kingdom	98,831	2,136,221	2,057,278	177,774	0	0	177,774	177,774
United States of America	5,468,559	10,774,275	10,161,044	6 081 790	0	0	6,081,790	6,081,790
Uruguay	15,124	3,346	14,138	4 332	0	718	3,614	4,332
Uzbekistan	0	3,935	594	3 341	0	0	3,341	3,341
Vanuatu	2,761	36	12	2,785	2,543	203	39	2,785
Venezuela	7,249	14,182	2,469	18 962	0	3,495	15,467	18,962
Viet Nam	11,878	586	96	12 368	11,074	654	640	12,368
Western Samoa	271	36	53	254	12	203	39	254
Yugoslavia	92,375	3,243	522	95 096	86,090	5,435	3,571	95,096
Zambia	21	86	83	24	0	0	24	24
Zimbabwe	715	308	58	965	320	312	333	965
TOTAL	14,887,978	34,773,951	34,920,163	14 741 766	5,416,052	529,116	8,796,598	14,741,766

Statement VI

United Nations Interim Force in Lebanon (UNIFIL)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Period	
	1 July 1998-30 June 1999	*1 July 1997-30 June 1998*
Income		
Assessed contributions[b]	142 984	124 970
Funding from reserves and fund balance	58	
Interest income	4 942	3 969
Other/miscellaneous income	217	3 018
Total income	**148 201**	**131 957**
Expenditure (schedule 6.1)		
Total expenditure	**134 655**	**125 027**
Excess (shortfall) of income over expenditure	**13 546**	**6 930**
Prior period adjustments[c]	(1 211)	-
Net excess (shortfall) of income over expenditure	**12 335**	**6 930**
Savings on or cancellation of prior period obligations	13 615	2 144
Credits returned to Member States	-	(2 863)
Transfers from reserves and fund balance[d]	(58)	-
Other adjustments to reserve and fund balance[e]	-	1 030
Reserves and fund balances, beginning of period	120 744	113 503
Reserves and fund balances, end of period	**146 636**	**120 744**

Statement VI (concluded)

United Nations Interim Force in Lebanon (UNIFIL)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	*1998*
Assets		
Cash and term deposits	99 812	98 393
Assessed contributions receivable from Member States[b]	108 610	112 735
Special account for unpaid assessed contributions pursuant to General Assembly resolution 36/116 A	19 565	19 565
Accounts receivable from Member States[e]	1 285	1 774
Other accounts receivable	1 547	1 641
Deferred charges	660	536
Inter-office transactions pending processing	-	217
Total assets	**231 479**	**234 861**
Liabilities		
Unliquidated obligations – current period	52 136	55 697
Unliquidated obligations – prior periods	12 192	24 529
Unliquidated obligations – future period	211	-
Accounts payable to Member States	3 034	11 456
Other accounts payable[f]	3 405	5 590
Voluntary contribution held in suspense[g]	11 178	11 178
Inter-fund balances payable	2 450	3 428
Deferred credits	218	2 239
Inter-office transactions pending processing	19	-
Total liabilities	**84 843**	**114 117**
Reserves and fund balances		
Authorized retained surplus[h]	82 878	82 878
Cumulative surplus	63 758	37 866
Total reserves and fund balances	**146 636**	**120 744**
Total liabilities, reserves and fund balances	**231 479**	**234 861**

[a] See notes 2 (a) and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Includes staff assessment adjustment of $1,221,176 and accounting adjustments of $52,623 relating to prior periods, less United Nations supply depot and inter-office voucher credits of $63,138.

[d] In accordance with General Assembly resolution 53/227 of 8 June 1999, the additional requirements of $57,600 for the period from 1 July 1997 to 30 June 1998 are to be covered through the liquidation of obligations no longer required for that period.

[e] In accordance with General Assembly resolution 53/227 of 8 June 1999, the cost resulting from the incident at Qana to be borne by Israel was revised from $1,773,618 to $1,284,633.

[f] Under the terms of General Assembly resolution 52/237 of 26 June 1998, the unencumbered balance of $3,098,190 was reduced in respect of the reserves for the third-party liability insurance of helicopters.

[g] Received from Cyprus, Kuwait, Luxembourg, Oman, Seychelles and Switzerland.

[h] See note 7.

The accompanying notes are an integral part of the financial statements.

Schedule 6.1

United Nations Interim Force in Lebanon

Expenditure for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military contingents				
Standard troop costs	55 881	22 696	31 785	54 481
Welfare	984	760	172	932
Rations	8 239	6 717	1 025	7 742
Emplacement, rotation and repatriation of troops	6 054	4 910	1 181	6 091
Other allowances	5 879	3 701	2 185	5 886
Contingent-owned equipment	18	-	18	18
Death and disability compensation	1 000	50	950	1 000
Subtotal, military contingents	**78 055**	**38 834**	**37 316**	**76 150**
Civilian personnel				
International and local staff	29 595	25 180	692	25 872
Premises/accommodation/infrastructure	2 923	1 489	1 378	2 867
Transport operations				
Purchase of vehicles	5 139	726	3 244	3 970
Workshop equipment	183	80	87	167
Spare parts, repairs and maintenance	7 831	3 174	3 962	7 136
Subtotal, transport operations	**13 153**	**3 980**	**7 293**	**11 273**
Air operations	1 255	101	1 140	1 241
Communications				
Communications equipment	982	259	671	930
Spare parts and supplies	627	278	354	632
Workshop and test equipment	48	18	34	52
Commercial communications	302	110	115	225
Subtotal, communications	**1 959**	**665**	**1 174**	**1 839**
Other equipment	3 314	1 282	1 815	3 097
Supplies and services	3 910	2 483	1 034	3 517
Freight	462	199	241	440
Special programme				
Training programmes	60	7	53	60
Programme support costs	7 153	7 153	-	7 153
United Nations Logistics Base at Brindisi	1 146	1 146	-	1 146
Total	**142 985**	**82 519**	**52 136**	**134 655**

Schedule 6.2

UNITED NATIONS INTERIM FORCE IN LEBANON

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Afghanistan	10,773	486	14	11,245	9,913	846	486	11,245
Albania	10,516	833	2,801	8,548	8,200	0	348	8,548
Algeria	45,277	29,217	752	73,742	11,148	33,377	29,217	73,742
Andorra	2,419	5,566	5,666	2,319	0	0	2,319	2,319
Angola	3,475	1,390	4,285	580	0	0	580	580
Antigua and Barbuda	2,028	278	7	2,299	1,295	726	278	2,299
Argentina	194,817	249,326	106,831	337,312	0	87,986	249,326	337,312
Armenia	3,265	5,287	7,276	1,276	0	0	1,276	1,276
Australia	0	2,054,300	2,053,694	606	0	0	606	606
Austria	0	1,305,072	1,305,072	0	0	0	0	0
Azerbaijan	270,149	11,408	394	281,163	249,195	20,560	11,408	281,163
Bahamas	5,320	4,172	9,492	0	0	0	0	0
Bahrain	2,094	4,871	3,034	3,931	0	0	3,931	3,931
Bangladesh	1,181	1,390	2,571	0	(0)	0	0	(0)
Barbados	2,199	2,226	1,946	2,479	527	0	1,952	2,479
Belarus	5,330,353	34,226	1,132	5,363,447	5,224,727	104,494	34,226	5,363,447
Belgium	0	1,529,771	1,529,347	424	0	0	424	424
Belize	11,548	140	62	11,626	10,820	666	140	11,626
Benin	2,991	278	3,153	116	0	0	116	116
Bhutan	2,936	140	3,018	58	0	0	58	58
Bolivia	56,115	2,088	16,038	42,165	37,901	2,176	2,088	42,165
Bosnia and Herzegovina	26,358	1,392	33	27,717	24,511	1,814	1,392	27,717
Botswana	0	1,390	1,388	2	0	0	2	2
Brazil	1,327,065	415,173	9,737	1,732,501	938,317	379,011	415,173	1,732,501
Brunei	4,249	5,566	5,231	4,584	0	0	4,584	4,584
Bulgaria	420,288	8,904	150,328	278,864	254,842	15,118	8,904	278,864
Burkina Faso	25,674	278	7	25,945	24,941	726	278	25,945
Burundi	27,250	140	4	27,386	26,580	666	140	27,386
Cambodia	54,643	278	8	54,913	53,305	1,330	278	54,913
Cameroon	7,445	3,757	90	11,112	4,452	2,903	3,757	11,112
Canada	0	3,881,120	3,881,110	10	0	0	10	10
Cape Verde	12,302	209	4	12,507	11,632	666	209	12,507
Central African Republic	40,831	209	7	41,033	40,098	726	209	41,033
Chad	16,942	140	17,024	58	0	0	58	58
Chile	22,910	33,947	41,668	15,189	0	0	15,189	15,189

Schedule 6.2

UNITED NATIONS INTERIM FORCE IN LEBANON

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Central African Republic	40,831	209	7	41,033	40,098	726	209	41,033
Chad	16,942	140	17,024	58	0	0	58	58
Chile	22,910	33,947	41,668	15,189	0	0	15,189	15,189
China	209,370	1,587,639	1,797,009	0	0	0	0	0
Colombia	49,931	30,193	28,357	51,767	11,778	9,796	30,193	51,767
Comoros	27,250	140	4	27,386	26,580	666	140	27,386
Congo	51,141	833	21	51,953	49,548	1,572	833	51,953
Congo, Dem. Rep.	12,211	2,088	52	14,247	9,983	2,176	2,088	14,247
Costa Rica	45,343	4,593	108	49,828	41,970	3,265	4,593	49,828
Cote d'Ivoire	5,862	2,921	278	8,505	2,924	2,660	2,921	8,505
Croatia	170,938	12,801	365	183,374	152,916	17,657	12,801	183,374
Cuba	109,344	9,042	252	118,134	98,330	10,762	9,042	118,134
Cyprus	0	9,458	9,451	7	0	0	7	7
Czech Republic	0	201,743	91,415	110,328	0	0	110,328	110,328
Czechoslovakia	52,024	0	52,024	0	0	0	0	0
D.P.R. of Korea	71,952	6,957	202	78,707	61,955	9,795	6,957	78,707
Denmark	0	958,629	958,338	291	0	0	291	291
Djibouti	24,017	140	4	24,153	23,347	666	140	24,153
Dominica	4,963	140	4	5,099	4,293	666	140	5,099
Dominican Republic	97,387	4,312	2,304	99,395	97,285	0	2,110	99,395
Ecuador	33,516	5,844	36,317	3,043	352	0	2,691	3,043
Egypt	8,781	18,645	18,645	8,781	0	800	7,981	8,781
El Salvador	55,572	3,340	77	58,835	52,835	2,660	3,340	58,835
Equatorial Guinea	44,484	140	4	44,620	43,814	666	140	44,620
Eritrea	947	140	4	1,083	277	666	140	1,083
Estonia	65,682	5,287	150	70,819	57,913	7,619	5,287	70,819
Ethiopia	2,576	902	578	2,900	970	1,028	902	2,900
Fiji	0	1,113	94	1,019	0	0	1,019	1,019
Finland	70,458	751,318	821,776	0	0	0	0	0
France	5,483,375	11,043,377	11,319,410	5,207,343	0	0	5,207,343	5,207,343
Gabon	23,261	4,591	115	27,737	19,760	3,386	4,591	27,737
Gambia	44,484	140	4	44,620	43,814	666	140	44,620
Georgia	246,318	10,714	381	256,651	225,618	20,319	10,714	256,651
Germany	10,359,020	13,522,353	14,526,132	9,355,241	0	0	9,355,241	9,355,241
Ghana	98	1,950	2,048	0	0	(0)	0	(0)

UNITED NATIONS INTERIM FORCE IN LEBANON

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Georgia	246,318	10,714	381	256,651	225,618	20,319	10,714	256,651
Germany	10,359,020	13,522,353	14,526,132	9,355,241	0	0	9,355,241	9,355,241
Ghana	98	1,950	2,048	0	0	(0)	0	(0)
Greece	38,182	423,972	432,617	29,537	0	0	29,537	29,537
Grenada	4,963	140	4	5,099	4,293	666	140	5,099
Guatemala	81,673	5,150	123	86,700	76,834	4,716	5,150	86,700
Guinea	21,655	417	11	22,061	20,858	786	417	22,061
Guinea-Bissau	10,780	140	4	10,916	10,110	666	140	10,916
Guyana	4,563	278	8	4,833	3,225	1,330	278	4,833
Haiti	6,163	278	7	6,434	5,430	726	278	6,434
Honduras	18,020	973	1,516	17,478	14,812	1,693	973	17,478
Hungary	0	33,251	33,221	30	0	0	30	30
Iceland	2,646	44,522	44,535	2,633	1,629	0	1,004	2,633
India	0	84,035	83,967	68	0	0	68	68
Indonesia	210,684	49,672	1,072	259,284	171,760	37,852	49,672	259,284
Iran, Islamic Republic	3,423,171	69,012	1,967	3,490,216	3,330,139	91,065	69,012	3,490,216
Iraq	677,248	18,363	566	695,045	649,229	27,453	18,363	695,045
Ireland	21,165	310,960	332,125	0	0	0	0	0
Israel	1,321,961	93,776	1,372,884	42,854	0	457	42,397	42,854
Italy	425,462	7,531,277	7,913,730	43,009	0	0	43,009	43,009
Jamaica	725	1,670	39	2,356	0	686	1,670	2,356
Japan	5,465,904	26,410,951	24,925,762	6,951,093	0	0	6,951,093	6,951,093
Jordan	864	1,948	2,116	696	0	0	696	696
Kazakhstan	327,642	26,435	806	353,271	288,862	37,974	26,435	353,271
Kenya	3,633	1,950	208	5,375	1,370	2,055	1,950	5,375
Kuwait	26,010	40,070	45,779	20,301	0	0	20,301	20,301
Kyrgyzstan	72,302	3,199	98	75,403	66,759	5,445	3,199	75,403
Lao, People's Dem. Rep.	2,281	140	4	2,417	1,611	666	140	2,417
Latvia	165,061	9,739	174,800	0	0	0	0	0
Lebanon	11,467	4,453	102	15,818	8,220	3,145	4,453	15,818
Lesotho	2,341	278	7	2,612	1,608	726	278	2,612
Liberia	55,378	558	14	55,922	53,913	1,451	558	55,922
Libyan Arab Jamahiriya	983,888	40,627	1,033	1,023,482	939,318	43,537	40,627	1,023,482
Liechtenstein	0	7,653	7,649	4	0	0	4	4
Lithuania	80,829	9,320	5,737	84,412	59,974	15,118	9,320	84,412

Schedule 6.2

UNITED NATIONS INTERIM FORCE IN LEBANON

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Libyan Arab Jamahiriya	983 888	40 627	1 033	1 023 482	939 318	43 537	40 627	1 023 482
Liechtenstein	0	7 653	7 649	4	0	0	4	4
Lithuania	80 829	9 320	5 737	84 412	59 974	15 118	9 320	84 412
Luxembourg	33,296	93 217	95 291	31 222	0	0	31 222	31 222
Madagascar	20,145	417	11	20 551	19 348	786	417	20 551
Malawi	0	278	162	116	0	0	116	116
Malaysia	0	48 419	48 386	33	0	0	33	33
Maldives	17 440	140	4	17 576	16 770	666	140	17 576
Mali	21 438	348	11	21 775	20 641	786	348	21 775
Malta	0	3 896	2 593	1 303	0	0	1 303	1 303
Marshall Islands	5 872	278	31	6 119	4 511	1,330	278	6 119
Mauritania	44 484	140	4	44 620	43 814	666	140	44 620
Mauritius	1,030	2 502	267	3 265	0	763	2 502	3,265
Mexico	73,696	267 276	227 346	113 626	0	0	113,626	113 626
Micronesia	176	278	25	429	0	168	261	429
Monaco	119	4 871	4 874	116	23	0	93	116
Mongolia	48 532	558	14	49 076	47 067	1 451	558	49 076
Morocco	4 957	11 408	5 966	10 399	0	0	10 399	10 399
Mozambique	2,025	209	7	2 227	1 292	726	209	2 227
Myanmar	543	1 181	1 263	461	0	0	461	461
Namibia	423	973	103	1 293	0	400	893	1 293
Nepal	27	555	14	568	0	13	555	568
Netherlands	0	2 260 913	2 222 150	38 763	0	0	38,763	38 763
New Zealand	0	307 484	307 484	0	0	0	0	0
Nicaragua	7,303	418	14	7 707	5 838	1 451	418	7 707
Niger	16,882	278	7	17 153	16 149	726	278	17 153
Nigeria	174,677	15 305	185 345	4 637	0	0	4,637	4 637
Norway	103,313	845 234	885 505	63 043	0	0	63 043	63 043
Oman	6,295	14,052	14 386	5 961	0	0	5 961	5 961
Pakistan	8,123	16,557	8 724	15 956	5 777	0	10 179	15 956
Palau, Republic of	491	140	4	627	429	58	140	627
Panama	49,644	4 035	3 102	50 577	43 397	3,145	4 035	50 577
Papua New Guinea	1,866	973	510	2 329	328	1,028	973	2 329
Paraguay	3 489	3,896	5 762	1 623	0	0	1,623	1 623
Peru	334 516	25 046	543	359 019	316 438	17,535	25 046	359 019

UNITED NATIONS INTERIM FORCE IN LEBANON

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Papua New Guinea	1,866	973	510	2 329	328	1 028	973	2 329
Paraguay	3,489	3,896	5 762	1 623	0	0	1,623	1 623
Peru	334,516	25,046	543	359 019	316 438	17,535	25,046	359 019
Philippines	11,628	21,845	18 422	15 050	0	0	15,050	15 050
Poland	5,476,230	63,724	5 524 778	15 176	0	0	15,176	15 176
Portugal	192,823	507,698	464 867	235 654	0	(0)	235,654	235 654
Qatar	81,778	9,182	36 115	54 845	36 835	8 828	9,182	54 845
Republic of Korea	115,483	271,170	271 405	115 248	0	0	115,248	115 248
Republic of Moldova	190,306	8,490	282	198 514	173 148	14,876	8,490	198 514
Republic of Yemen	45,679	1,390	33	47 036	44 437	1,209	1,390	47 036
Romania	29,695	23,514	663	52 546	0	29,032	23,514	52 546
Russian Federation	1,612,664	3,697,384	2 566 155	2 743 893	453	0	2,743,440	2,743,893
Rwanda	10,132	209	7	10 334	9 399	726	209	10 334
Saint Kitts and Nevis	88	140	4	224	0	84	140	224
Saint Lucia	2,936	140	4	3 072	2 266	666	140	3 072
San Marino	1,209	2,783	3 825	167	0	0	167	167
Sao Tome & Principe	25,756	140	4	25 892	25 086	666	140	25 892
Saudi Arabia	108,362	161,811	147 221	122 952	0	0	122,952	122 952
Senegal	10,182	834	20	10 996	9 195	967	834	10 996
Seychelles	8,020	278	7	8 291	7 287	726	278	8 291
Sierra Leone	42,876	140	4	43 012	42 206	666	140	43 012
Singapore	0	47,722	47 722	0	0	0	0	0
Slovakia	(0)	12,799	(3 961)	16 760	0	(0)	16,760	16 760
Slovenia	14,918	16,835	16 107	15 646	0	0	15,646	15 646
Solomon Islands	12,302	140	12 384	58	0	0	58	58
Somalia	16,296	140	4	16 432	15 626	666	140	16 432
South Africa	0	508,531	508 395	136	0	0	136	136
Spain	0	3,589,635	3 588 637	998	0	0	998	998
Sri Lanka	1,670	3,479	3 760	1 389	0	0	1,389	1 389
St. Vincent & the Grenadines	16,116	140	4	16 252	15 446	666	140	16 252
Sudan	20,225	1,113	30	21 308	19 047	1,148	1,113	21 308
Suriname	461	555	14	1 002	0	447	555	1 002
Swaziland	3,460	558	14	4 004	1 995	1 451	558	4 004
Sweden	0	1,518,640	1 518 152	488	0	0	488	488
Syrian Arab Republic	208,556	17 531	396	225 691	194 616	13 544	17 531	225 691

UNITED NATIONS INTERIM FORCE IN LEBANON

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Swaziland	3 460	558	14	4 004	1 995	1 451	558	4 004
Sweden	0	1 518 640	1 518 152	488	0	0	488	488
Syrian Arab Republic	208 556	17 531	396	225 691	194 616	13 544	17 531	225 691
Tajikistan	57 536	1 809	634	58 711	53 516	3 386	1 809	58 711
Tanzania, United Rep. of	0	486	280	206	0	0	206	206
The FYR of Macedonia	17 502	1 253	33	18 722	15 655	1 814	1 253	18 722
Thailand	0	45 217	45 186	31	0	0	31	31
Togo	8 604	209	7	8 806	7 871	726	209	8 806
Trinidad and Tobago	0	4 871	4 871	0	0	0	0	0
Tunisia	16 712	7 790	180	24 322	9 517	7 015	7 790	24 322
Turkey	53 207	122 437	119 720	55 924	0	0	55 924	55 924
Turkmenistan	74 117	3 199	98	77 218	68 574	5 445	3 199	77 218
Uganda	1 832	555	14	2 373	972	846	555	2 373
Ukraine	19 600 469	372 876	15 701	19 957 644	18 718 486	866 282	372 876	19 957 644
United Arab Emirates	39 420	49 391	68 173	20 638	0	0	20 638	20 638
United Kingdom	4 392	8 613 443	8 617 835	(0)	(0)	0	0	(0)
United States of America	44 181 226	43 530 744	42 547 665	45 164 305	1 672 468	6 592 454	36 899 383	45 164 305
Uruguay	49 024	13 497	43 411	19 110	5 613	0	13 497	19 110
Uzbekistan	0	15 862	503	15 359	0	0	15 359	15 359
Vanuatu	22 824	140	4	22 960	22 154	666	140	22 960
Venezuela	28 417	57 183	1 524	84 076	0	26 893	57 183	84 076
Viet Nam	65 043	2 367	65	67 345	62 560	2 418	2 367	67 345
Western Samoa	1 820	140	65	1 895	1 089	666	140	1 895
Yugoslavia	478 504	13 077	392	491 189	458 763	19 349	13 077	491 189
Zambia	8 778	348	192	8 934	7 901	685	348	8 934
Zimbabwe	3 317	1 251	30	4 538	2 139	1 148	1 251	4 538
TOTAL	112 733 775	140 299 768	144 423 621	108 609 923	35 916 762	8 667 354	64 025 808	108 609 923

Statement VII

United Nations Iraq-Kuwait Observation Mission (UNIKOM)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Period	
	1 July 1998–30 June 1999	*1 July 1997–30 June 1998*
Income		
Assessed contributions[b]	18 640	18 422
Voluntary contributions[c]	33 504	33 066
Interest income	2 079	2 892
Other/miscellaneous income	553	1 051
Total income	**54 776**	**55 431**
Expenditure (schedule 7.1)		
Total expenditure	**49 961**	**48 092**
Excess (shortfall) of income over expenditure	**4 815**	**7 339**
Prior period adjustments[d]	33	1 383
Net excess (shortfall) of income over expenditure	**4 848**	**8 722**
Savings on or cancellation of prior period obligations	7 695	892
Credits returned to Member States[e]	(5 897)	(6 229)
Reserves and fund balances, beginning of period	31 795	28 410
Reserves and fund balances, end of period	**38 441**	**31 795**

Statement VII (concluded)

United Nations Iraq-Kuwait Observation Mission (UNIKOM)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	*1998*
Assets		
Cash and term deposits	45 119	43 336
Assessed contributions receivable from Member States[b]	10 370	11 102
Voluntary contributions receivable from Member States	5 511	5 511
Accounts receivable from Member States	4	-
Other accounts receivable	452	547
Deferred charges	268	195
Total assets	**61 724**	**60 691**
Liabilities		
Contributions or payments received in advance	36	18
Unliquidated obligations — current period	15 130	15 968
Unliquidated obligations — prior periods	5 566	10 254
Unliquidated obligations — future period	129	-
Accounts payable to Member States	286	548
Other accounts payable	128	260
Inter-fund balances payable	1 970	1 716
Deferred credits	2	97
Inter-office transactions pending processing	36	35
Total liabilities	**23 283**	**28 896**
Reserves and fund balances		
Cumulative surplus (deficit)	38 441	31 795
Total reserves and fund balances	**38 441**	**31 795**
Total liabilities, reserves and fund balances	**61 724**	**60 691**

[a] See note 2 (a).

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] $33,503,700 received from Kuwait.

[d] Includes staff assessment adjustment of $64,239 relating to prior periods reduced by miscellaneous debits and credits netting ($30,455).

[e] Under the terms of General Assembly resolution 52/238 of 26 June 1998, $2,501,800, representing two thirds of the net unencumbered balance for the period from 1 July 1996 to 30 June 1997, was returned to Kuwait. Under the terms of General Assembly resolution 53/229 of 8 June 1999, the total assessment on Member States was reduced by $1,339,300, representing one third of the gross unencumbered balance for the period from 1 July 1997 to 30 June 1998, and $2,056,200, representing two thirds of the net unencumbered balance for the same period, was returned to Kuwait.

The accompanying notes are an integral part of the financial statements.

Schedule 7.1

United Nations Iraq-Kuwait Observation Mission

Expenditure for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers	7 136	6 753	321	7 074
Military contingents				
Standard troop costs, clothing and equipment	11 208	4 641	6 567	11 208
Welfare	286	246	6	252
Rations	1 694	1 238	425	1 663
Emplacement, rotation and repatriation	1 607	1 318	258	1 576
Other allowances	1 193	726	449	1 175
Contingent-owned equipment	1 347	-	1 347	1 347
Death and disability compensation	441	-	441	441
Subtotal, military contingents	**17 776**	**8 169**	**9 493**	**17 662**
Civilian personnel				
International and local staff	14 231	13 101	49	13 150
Premises/accommodation/infrastructure	812	527	280	807
Transport operations				
Purchase of vehicles	1 272	13	1 224	1 237
Workshop equipment	30	24	5	29
Spare parts, repairs and maintenance	1 733	1 237	496	1 733
Subtotal, transport operations	**3 035**	**1 274**	**1 725**	**2 999**
Air operations	3 319	491	2 141	2 632
Communications				
Communications equipment	308	100	208	308
Spare parts and supplies	80	50	38	88
Workship and test equipment	17	5	11	16
Commercial communications	260	115	92	207
Subtotal, communications	**665**	**270**	**349**	**619**
Other equipment	872	363	474	837
Supplies and services	1 120	768	255	1 023
Freight	100	51	29	80
Special programmes				
Training programmes	40	26	14	40
United Nations Logistics Base at Brindisi	420	420	-	420
Programme support costs	2 618	2 618	-	2 618
Total	**52 144**	**34 831**	**15 130**	**49 961**

Schedule 7.2

UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Afghanistan	2,241	61	6	2 296	2,118	106	72	2,296
Albania	344	100	390	54	0	0	54	54
Algeria	1,517	3,519	4 794	242	0	0	242	242
Andorra	482	669	1,112	39	0	0	39	39
Angola	451	168	517	102	0	0	102	102
Antigua and Barbuda	183	34	6	211	78	94	39	211
Argentina	26,203	30,020	15,985	40 238	0	5,983	34,255	40,238
Armenia	316	637	953	0	0	0	0	0
Australia	21,990	247,341	269,331	0	0	0	0	0
Austria	14,896	157,134	172,030	0	0	0	0	0
Azerbaijan	49,996	1,373	173	51 196	47,009	2,482	1,705	51,196
Bahamas	206	502	660	48	0	0	48	48
Bahrain	279	587	319	547	0	0	547	547
Bangladesh	141	168	309	0	0	0	0	0
Barbados	316	268	107	477	36	129	312	477
Belarus	750,021	4,122	870	753 273	734,838	13,390	5,045	753,273
Belgium	17,563	184,187	181,768	19 982	0	0	19,982	19,982
Belize	645	16	6	655	548	88	19	655
Benin	383	34	401	16	0	0	16	16
Bhutan	375	16	391	0	0	0	0	0
Bolivia	4,542	251	4,650	143	0	0	143	143
Bosnia and Herzegovina	4,799	168	15	4 952	4,536	220	196	4,952
Botswana	28	168	166	30	0	0	30	30
Brazil	143,148	49,988	3,214	189 922	88,081	43,500	58,341	189,922
Brunei	258	670	42	886	0	148	738	886
Bulgaria	1,195	1,072	780	1 487	0	164	1,323	1,487
Burkina Faso	2,137	34	2,171	0	0	0	0	0
Burundi	2,215	16	6	2 225	2,118	88	19	2,225
Cambodia	154	32	181	5	0	0	5	5
Cameroon	1,083	453	25	1 511	662	319	530	1,511
Canada	139,039	467,294	606,333	0	0	0	0	0
Cape Verde	2,215	25	6	2 234	2,118	88	28	2,234
Central African Republic	2,223	25	6	2 242	2,118	94	30	2,242
Chad	2,152	16	2,163	5	0	0	5	5
Chile	4,283	4,088	8,308	63	0	63	0	63

Schedule 7.2

UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
China	(3,114)	191,155	162,845	25,196	19	0	25,177	25,196
Colombia	3,443	3,635	3,528	3,550	93	1,655	1,802	3,550
Comoros	2,215	16	6	2,225	2,118	88	19	2,225
Congo	1,024	100	13	1,111	821	174	116	1,111
Congo, Dem. Rep	984	251	19	1,216	668	253	295	1,216
Costa Rica	6,192	553	28	6,717	5,718	353	646	6,717
Cote d'Ivoire	345	352	132	565	0	147	418	565
Croatia	30,213	1,543	149	31,607	27,646	2,107	1,854	31,607
Cuba	792	1,089	1,319	562	0	0	562	562
Cyprus	188	1,140	1,252	76	0	0	76	76
Czech Republic	3,093	24,290	27,383	0	0	0	0	0
D.P.R. of Korea	13,048	837	83	13,802	11,627	1,168	1,007	13,802
Denmark	9,924	115,420	125,344	0	0	0	0	0
Djibouti	2,215	16	6	2,225	2,118	88	19	2,225
Dominica	536	16	6	546	439	88	19	546
Dominican Republic	241	519	282	478	127	0	351	478
Ecuador	12,708	703	12,682	729	0	0	729	729
Egypt	680	2,245	2,925	0	0	0	0	0
El Salvador	4,609	402	22	4,989	4,223	298	468	4,989
Equatorial Guinea	2,215	16	2,106	125	114	0	11	125
Eritrea	78	16	6	88	0	69	19	88
Estonia	11,805	637	63	12,379	10,697	916	766	12,379
Ethiopia	358	111	67	402	150	122	130	402
Fiji	0	134	124	10	0	0	10	10
Finland	7,073	90,460	97,533	0	0	0	0	0
France	119,309	1,329,643	1,308,703	140,249	0	0	140,249	140,249
Gabon	3,428	553	28	3,953	2,937	363	653	3,953
Gambia	2,215	16	6	2,225	2,118	88	19	2,225
Georgia	42,587	1,289	172	43,704	39,633	2,461	1,610	43,704
Germany	151,951	1,628,116	1,780,067	0	0	0	0	0
Ghana	96	234	330	0	0	0	0	0
Greece	8,034	51,048	51,168	7,914	0	0	7,914	7,914
Grenada	536	16	6	546	439	88	19	546
Guatemala	9,129	620	40	9,709	8,443	541	725	9,709
Guinea	2,232	52	6	2,278	2,118	100	60	2,278

Schedule 7.2

UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Guinea-Bissau	2,215	16	6	2,225	2,118	88	19	2,225
Guyana	486	32	11	507	294	176	37	507
Haiti	520	34	6	548	415	94	39	548
Honduras	3,055	117	14	3,158	2,810	209	139	3,158
Hungary	305	4,003	4,308	0	0	0	0	0
Iceland	504	5,360	5,864	0	0	0	0	0
India	903	10,119	9,980	1,042	0	0	1,042	1,042
Indonesia	26,922	5,980	3,343	29,559	18,402	4,224	6,933	29,559
Iran, Islamic Republic	3,861	8,309	11,867	303	0	0	303	303
Iraq	58,113	2,212	233	60,092	54,125	3,275	2,692	60,092
Ireland	25,503	37,440	40,954	21,989	16,302	3,054	2,633	21,989
Israel	4,131	11,291	6,627	8,795	0	0	8,795	8,795
Italy	227,950	906,781	1,043,970	90,761	0	0	90,761	90,761
Jamaica	130	200	16	314	0	81	233	314
Japan	300,737	3,179,931	3,095,591	385,077	0	0	385,077	385,077
Jordan	39	234	147	126	0	0	126	126
Kazakhstan	194	3,182	320	3,056	0	0	3,056	3,056
Kenya	15	234	156	93	0	0	93	93
Kuwait	372	4,825	5,197	0	0	0	0	0
Kyrgyzstan	13,835	385	46	14,174	13,044	662	468	14,174
Lao, People's Dem. Rep	167	16	6	177	70	88	19	177
Latvia	32,566	1,173	33,739	0	0	0	0	0
Lebanon	1,315	536	26	1,825	859	342	624	1,825
Lesotho	271	34	6	299	166	94	39	299
Liberia	4,444	68	14	4,498	4,233	188	77	4,498
Libyan Arab Jamahiriya	79,669	4,891	(1,893)	86,453	75,604	5,074	5,775	86,453
Liechtenstein	12	921	933	0	0	0	0	0
Lithuania	21,208	1,122	21,293	1,037	0	0	1,037	1,037
Luxembourg	3,174	11,224	13,198	1,200	0	0	1,200	1,200
Madagascar	3,834	52	6	3,880	3,720	100	60	3,880
Malawi	32	34	45	21	0	0	21	21
Malaysia	1,526	5,830	5,717	1,639	313	287	1,039	1,639
Maldives	167	16	14	169	62	88	19	169
Mali	2,232	42	6	2,268	2,118	100	50	2,268
Malta	223	468	226	465	166	13	286	465

UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Marshall Islands	531	32	27	536	339	176	21	536
Mauritania	2,215	16	6	2,225	2,118	88	19	2,225
Mauritius	25	302	145	182	0	0	182	182
Mexico	3,210	32,181	31,694	3,697	0	0	3,697	3,697
Micronesia	14	32	19	27	1	0	26	27
Monaco	275	586	544	317	0	192	125	317
Mongolia	4,444	68	12	4,500	4,233	188	79	4,500
Morocco	1,194	1,373	1,443	1,124	311	162	651	1,124
Mozambique	175	25	6	194	82	82	30	194
Myanmar	54	142	174	22	0	0	22	22
Namibia	46	118	126	38	0	0	38	38
Nepal	0	68	7	61	0	0	61	61
Netherlands	24,706	272,218	296,924	0	0	0	0	0
New Zealand	3,083	37,024	40,107	0	0	0	0	0
Nicaragua	886	50	12	924	675	188	61	924
Niger	2,223	34	6	2,251	2,118	94	39	2,251
Nigeria	13,820	1,844	15,626	38	0	0	38	38
Norway	9,690	101,768	111,458	0	0	0	0	0
Oman	745	1,693	1,795	643	0	0	643	643
Pakistan	510	1,994	1,994	510	0	0	510	510
Palau, Republic of	106	16	(6)	128	15	100	13	128
Panama	231	487	308	410	2	141	267	410
Papua New Guinea	124	118	8	234	(0)	97	137	234
Paraguay	516	468	697	287	0	0	287	287
Peru	20,649	3,014	149	23,514	18,101	1,930	3,483	23,514
Philippines	1,278	2,630	3,602	306	0	0	306	306
Poland	546	7,671	3,942	4,275	0	0	4,275	4,275
Portugal	6,532	61,128	58,635	9,025	0	0	9,025	9,025
Qatar	4,410	1,104	2,523	2,991	679	1,026	1,286	2,991
Republic of Korea	18,264	32,650	47,189	3,725	0	0	3,725	3,725
Republic of Moldova	35,607	1,022	125	36,504	33,446	1,797	1,261	36,504
Republic of Yemen	2,185	168	10	2,343	2,008	139	196	2,343
Romania	4,193	2,833	258	6,768	143	3,229	3,396	6,768
Russian Federation	420,938	445,173	860,787	5,324	45	(0)	5,279	5,324
Rwanda	2,223	25	6	2,242	2,118	94	30	2,242

UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Saint Kitts and Nevis	24	16	10	30	0	21	9	30
Saint Lucia	375	16	6	385	278	88	19	385
San Marino	597	334	472	459	0	423	36	459
Sao Tome & Principe	819	16	6	829	722	88	19	829
Saudi Arabia	17,700	19,482	17,553	19,629	0	0	19,629	19,629
Senegal	2,257	100	8	2,349	2,116	117	116	2,349
Seychelles	1,623	34	6	1,651	1,518	94	39	1,651
Sierra Leone	2,215	16	6	2,225	2,118	88	19	2,225
Singapore	1,521	5,746	6,316	951	0	381	570	951
Slovakia	192	1,541	64	1,669	0	(0)	1,669	1,669
Slovenia	1,453	2,027	2,809	671	0	0	671	671
Solomon Islands	263	16	279	0	0	0	0	0
Somalia	2,215	16	6	2,225	2,118	88	19	2,225
South Africa	6,033	61,227	67,260	0	0	0	0	0
Spain	41,134	432,200	426,477	46,857	0	0	46,857	46,857
Sri Lanka	273	420	442	251	0	0	251	251
St. Vincent & the Grenadines	375	16	6	385	278	88	19	385
Sudan	2,282	134	9	2,407	2,115	133	159	2,407
Suriname	133	68	6	195	10	106	79	195
Swaziland	149	68	192	25	0	0	25	25
Sweden	54,158	182,847	237,005	0	0	0	0	0
Syrian Arab Republic	19,247	2,110	21,114	243	0	0	243	243
Tajikistan	11,127	218	29	11,316	10,634	419	263	11,316
Tanzania, United Rep. of	0	61	6	55	0	0	55	55
The FYR of Macedonia	2,726	151	15	2,862	2,463	220	179	2,862
Thailand	1,426	5,445	5,356	1,515	0	554	961	1,515
Togo	2,223	25	6	2,242	2,118	94	30	2,242
Trinidad and Tobago	21	587	608	0	0	0	0	0
Tunisia	1,403	938	60	2,281	383	806	1,092	2,281
Turkey	8,426	14,742	21,553	1,615	0	(0)	1,615	1,615
Turkmenistan	14,000	385	46	14,339	13,209	662	468	14,339
Uganda	100	68	6	162	0	83	79	162
Ukraine	3,038,726	44,895	7,374	3,076,247	2,912,856	105,391	58,000	3,076,247
United Arab Emirates	2,451	5,948	7,783	616	0	0	616	616
United Kingdom	290,221	1,037,075	1,154,688	172,608	0	0	172,608	172,608

Schedule 7.2

UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
United States of America	4 381 291	5,675,654	5 434 502	4 622 443	1,813	0	4,620,630	4,622,443
Uruguay	7,382	1,625	8 831	176	0	0	176	176
Uzbekistan	91	1,910	212	1 789	0	0	1,789	1,789
Vanuatu	2,183	16	6	2 193	2,086	88	19	2,193
Venezuela	4 870	6,884	577	11 177	0	2,994	8,183	11,177
Viet Nam	4,575	284	20	4 839	4,225	275	339	4,839
Western Samoa	257	16	11	262	155	88	19	262
Yugoslavia	120,432	1 575	163	121 844	117 622	2,316	1,906	121,844
Zambia	216	42	232	26	0	0	26	26
Zimbabwe	414	151	84	481	191	133	157	481
TOTAL	11 104,276	17 326,831	18 061 212	10 369 895	4 346 808	221,921	5 801 166	10,369,895

Statement VIII

United Nations Mission for the Referendum in Western Sahara (MINURSO)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Period	
	1 July 1998–30 June 1999	*1 July 1997–30 June 1998*
Income		
Assessed contributions[b]	46 031	47 402
Voluntary contributions	-	1
Interest income	431	95
Other/miscellaneous income	321	54
Total income	**46 783**	**47 552**
Expenditure (schedule 8.1)		
Total expenditure	**44 608**	**40 879**
Excess (shortfall) of income over expenditure	**2 175**	**6 673**
Prior period adjustments	(274)[c]	(740)
Net excess (shortfall) of income over expenditure	**1 901**	**5 933**
Savings on or cancellation of prior period obligations	8 053	352
Credits returned to Member States[d]	(6 523)	(21 963)
Reserves and fund balances, beginning of period	22 537	38 215
Reserves and fund balances, end of period	**25 968**	**22 537**

Statement VIII (concluded)

United Nations Mission for the Referendum in Western Sahara (MINURSO)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	*1998*
Assets		
Cash and term deposits	7 580	3 652
Assessed contributions receivable from Member States[b]	54 765	63 947
Other accounts receivable	1 035	632
Deferred charges	623	311
Inter-office transactions pending processing	-	107
Total assets	**64 003**	**68 649**
Liabilities		
Unliquidated obligations — current period	6 966	9 464
Unliquidated obligations — prior periods	6 393	12 421
Unliquidated obligations — future period	94	-
Accounts payable to Member States	2 831	665
Other accounts payable[e]	991	1 937
Inter-fund balances payable	3 900	5 249
Due to United Nations Mission in Haiti	11 500	11 000
Due to United Nations Assistance Mission for Rwanda	5 300	5 300
Deferred credits	47	40
Inter-office transactions pending processing	13	36
Total liabilities	**38 035**	**46 112**
Reserves and fund balances		
Cumulative surplus	25 968	22 537
Total reserves and fund balances	**25 968**	**22 537**
Total liabilities, reserves and fund balances	**64 003**	**68 649**

[a] See note 2 (a).

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Includes staff assessment adjustment of $275,158 relating to prior periods less miscellaneous credits of $902.

[d] Under the terms of General Assembly resolution 53/18 B of 8 June 1999, the total assessment on Member States was reduced by $6,523,200, representing the unencumbered balance for the period from 1 July 1997 to 30 June 1998.

[e] Includes $643,710, representing claims pending settlement that have been transferred from prior period unliquidated obligations to accounts payable.

The accompanying notes are an integral part of the financial statements.

Schedule 8.1

United Nations Mission for the Referendum in Western Sahara

Expenditure for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers	5 345	4 894	436	5 330
Military contingents				
Standard troop cost, clothing and equipment	1 705	1 108	588	1 696
Welfare	5	5	-	5
Rations	1 412	1 339	66	1 405
Emplacement, rotation and repatriation	528	390	119	509
Other allowances	215	214	-	214
Contingent-owned equipment	1 878	-	1 878	1 878
Death and disability compensation	156	-	156	156
Subtotal, military contingents	**5 899**	**3 056**	**2 807**	**5 863**
Civilian police	1 459	1 185	184	1 369
Civilian personnel				
International and local staff	20 489	18 436	994	19 430
Government-provided personnel	157	153	2	155
Subtotal, civilian personnel	**20 646**	**18 589**	**996**	**19 585**
Premises/accommodation/infrastructure	797	735	60	795
Transport operations				
Purchase of vehicles	701	-	697	697
Rental of vehicles	32	32	-	32
Workshop equipment	18	17	-	17
Spare parts, repairs and maintenance	1 024	845	177	1 022
Subtotal, transport operations	**1 775**	**894**	**874**	**1 768**
Air operations	6 159	5 044	968	6 012
Communications				
Communications equipment	86	47	39	86
Spare parts and supplies	93	54	39	93
Commercial communications	559	414	135	549
Subtotal, communications	**738**	**515**	**213**	**728**
Other equipment	498	322	168	490
Supplies and services	839	659	145	804
Freight	512	390	115	505
Special programmes				
Mine-clearing programmes	31	26	-	26
United Nations Logistics Base at Brindisi	184	184	-	184
Programme support costs	1 149	1 149	-	1 149
Total	**46 031**	**37 642**	**6 966**	**44 608**

UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Afghanistan	2 695	158	38	2 815	2 197	460	158	2 815
Albania	592	259	748	103	0	0	103	103
Algeria	6 615	9 407	16 022	0	0	0	0	0
Andorra	1 907	1 720	3 408	219	0	0	219	219
Angola	1,456	430	1 657	229	0	0	229	229
Antigua and Barbuda	656	86	33	709	218	405	86	709
Argentina	56,464	72 665	26 252	102 877	0	30 194	72 683	102 877
Armenia	1,788	1 909	3 697	0	0	0	0	0
Australia	0	633 979	633 979	0	0	0	0	0
Austria	180 226	402 843	451 138	131 931	0	0	131,931	131 931
Azerbaijan	36 147	4 179	40 326	0	0	0	0	0
Bahamas	924	1 290	2 214	0	0	0	0	0
Bahrain	1 878	1 522	743	2 657	0	1 134	1 523	2 657
Bangladesh	389	430	819	0	(0)	0	0	0
Barbados	717	686	730	673	0	0	673	673
Belarus	787 641	11 988	4 561	795 068	723 170	59 842	12 056	795 068
Belgium	211 205	472 203	683 408	0	0	0	0	0
Belize	2 504	42	37	2 509	1 907	378	224	2 509
Benin	1,240	86	1 302	24	0	0	24	24
Bhutan	1,213	42	1 255	0	0	0	0	0
Bolivia	5 603	660	5 930	333	0	0	333	333
Bosnia and Herzegovina	3 210	430	79	3 561	2 146	984	431	3 561
Botswana	0	430	430	0	0	0	0	0
Brazil	465 774	129 072	16 720	578 126	253 698	195 288	129 140	578 126
Brunei	1,122	1,720	1 669	1 173	0	0	1 173	1 173
Bulgaria	3 979	3 199	2 039	5 139	0	1,936	3 203	5 139
Burkina Faso	2 640	86	33	2 693	2 202	405	86	2 693
Burundi	2 613	42	29	2 626	2 206	378	42	2 626
Cambodia	848	86	58	876	32	757	87	876
Cameroon	3 126	1 179	127	4 177	1 542	1 455	1,180	4 177
Canada	0	1 205 630	1 205 630	0	0	0	0	0
Cape Verde	2 613	55	29	2 639	2 206	378	55	2 639
Central African Republic	2 640	73	33	2 680	2 202	405	73	2 680
Chad	2 613	42	2 655	0	0	0	0	0
Chile	8 673	10 181	1 031	17 823	0	7 639	10 184	17 823

Schedule 8.2

UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
China	230,866	483,702	714,523	45	45	0	0	45
Colombia	0	9,314	9,314	0	0	0	0	0
Comoros	2,613	42	29	2,626	2,206	378	42	2,626
Congo	2,535	259	69	2,725	1,600	865	260	2,725
Congo, Dem. Rep.	2,803	660	95	3,368	1,574	1,133	661	3,368
Costa Rica	8,885	1,437	143	10,179	7,126	1,615	1,438	10,179
Cote d'Ivoire	1,663	954	609	2,008	0	1,053	955	2,008
Croatia	25,794	4,302	778	29,318	15,672	9,340	4,306	29,318
Cuba	0	3,020	1,605	1,415	0	0	1,415	1,415
Cyprus	0	2,923	2,337	586	0	0	586	586
Czech Republic	35,834	66,472	85,090	17,216	0	0	17,216	17,216
D.P.R. of Korea	12,427	2,355	431	14,351	6,809	5,184	2,358	14,351
Denmark	0	295,939	295,939	0	0	0	0	0
Djibouti	2,613	42	29	2,626	2,206	378	42	2,626
Dominica	1,213	42	29	1,226	806	378	42	1,226
Dominican Republic	882	1,350	1,921	311	0	0	311	311
Ecuador	14,409	1,841	14,720	1,530	0	0	1,530	1,530
Egypt	2,721	5,830	8,551	0	0	0	0	0
El Salvador	5,817	1,031	116	6,732	4,353	1,347	1,032	6,732
Equatorial Guinea	2,613	42	29	2,626	2,206	378	42	2,626
Eritrea	109	42	29	122	0	80	42	122
Estonia	11,774	1,771	13,406	139	0	0	139	139
Ethiopia	1,260	291	148	1,403	625	487	291	1,403
Fiji	0	344	299	45	0	0	45	45
Finland	0	231,865	231,865	0	0	0	0	0
France	1,534,739	3,412,113	4,363,162	583,690	0	0	583,690	583,690
Gabon	3,413	1,470	148	4,735	1,596	1,668	1,471	4,735
Gambia	2,613	42	29	2,626	2,206	378	42	2,626
Georgia	35,966	3,981	895	39,052	24,171	10,895	3,986	39,052
Germany	0	4,164,067	4,164,067	0	0	0	0	0
Ghana	136	601	691	46	0	0	46	46
Greece	0	126,106	126,106	0	0	0	0	0
Grenada	1,213	42	29	1,226	806	378	42	1,226
Guatemala	11,371	1,607	209	12,769	8,733	2,428	1,608	12,769
Guinea	2,669	129	36	2,762	2,199	434	129	2,762

Schedule 8.2

UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Guinea-Bissau	2,613	42	29	2,626	2,206	378	42	2,626
Guyana	1,133	86	58	1,161	317	757	87	1,161
Haiti	1,408	86	33	1,461	970	405	86	1,461
Honduras	756	320	1,076	0	0	0	0	0
Hungary	0	10,262	10,262	0	0	0	0	0
Iceland	0	13,760	13,760	0	0	0	0	0
India	13,159	26,076	39,235	0	0	0	0	0
Indonesia	15,525	15,164	6,395	24,294	0	9,126	15,168	24,294
Iran, Islamic Republic	17,316	23,218	38,404	2,130	0	0	2,130	2,130
Iraq	71,442	6,396	1,212	76,626	55,701	14,524	6,401	76,626
Ireland	(0)	96,022	96,022	0	0	(0)	0	(0)
Israel	53,271	28,709	18,123	63,857	0	35,139	28,718	63,857
Italy	1,335,886	2,324,427	3,660,313	0	0	0	0	0
Jamaica	457	517	84	890	0	372	518	890
Japan	3,454,078	7,990,886	11,444,964	0	0	0	0	0
Jordan	484	636	1,120	0	0	0	0	0
Kazakhstan	59,167	9,166	1,672	66,661	37,403	20,082	9,176	66,661
Kenya	1,045	601	293	1,353	0	751	602	1,353
Kuwait	598	12,729	6,717	6,610	0	0	6,610	6,610
Kyrgyzstan	9,148	1,109	9,821	436	0	0	436	436
Lao, People's Dem. Rep	545	42	29	558	138	378	42	558
Latvia	27,042	3,386	30,428	0	0	0	0	0
Lebanon	3,232	1,377	137	4,472	1,532	1,562	1,378	4,472
Lesotho	776	86	33	829	338	405	86	829
Liberia	5,281	172	63	5,390	4,450	767	173	5,390
Libyan Arab Jamahiriya	102,165	13,036	1,919	113,282	77,560	22,676	13,046	113,282
Liechtenstein	0	2,280	2,280	0	0	0	0	0
Lithuania	25,670	3,277	26,693	2,254	0	0	2,254	2,254
Luxembourg	12,823	28,640	40,889	574	0	0	574	574
Madagascar	4,069	129	36	4,162	3,599	434	129	4,162
Malawi	136	86	122	100	0	14	86	100
Malaysia	7,041	14,762	21,803	0	0	0	0	0
Maldives	2,613	42	29	2,626	2,206	378	42	2,626
Mali	2,669	118	36	2,751	2,199	434	118	2,751
Malta	189	1,204	1,331	62	0	0	62	62

UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Marshall Islands	2,427	86	87	2,426	1,626	713	87	2,426
Mauritania	1,228	42	29	1,241	821	378	42	1,241
Mauritius	0	774	360	414	0	0	414	414
Mexico	36,064	81,938	75,996	42,006	(0)	(0)	42,006	42,006
Micronesia	0	86	86	0	0	0	0	0
Monaco	0	1,420	1,420	0	0	0	0	0
Mongolia	4,784	172	(294)	5,250	3,769	811	670	5,250
Morocco	1,620	3,524	5,144	0	0	0	0	0
Mozambique	390	73	33	430	0	357	73	430
Myanmar	256	377	584	49	0	0	49	49
Namibia	203	305	453	55	0	0	55	55
Nepal	0	172	172	0	0	0	0	0
Netherlands	313,016	697,750	1,010,766	0	0	0	0	0
New Zealand	12,505	95,035	107,540	0	0	0	0	0
Nicaragua	2,481	146	63	2,564	1,606	811	147	2,564
Niger	2,640	86	33	2,693	2,202	405	86	2,693
Nigeria	18,073	5,245	22,977	341	0	0	341	341
Norway	15	260,806	260,821	0	0	0	0	0
Oman	852	4,326	4,843	335	0	0	335	335
Pakistan	210	5,134	4,019	1,325	0	0	1,325	1,325
Palau, Republic of	109	42	78	73	0	31	42	73
Panama	3,307	1,299	2,241	2,365	0	1,065	1,300	2,365
Papua New Guinea	229	305	46	488	0	183	305	488
Paraguay	1,167	1,204	1,700	671	0	0	671	671
Peru	18,815	7,569	774	25,610	9,254	8,785	7,571	25,610
Philippines	5,356	6,700	5,226	6,830	0	128	6,702	6,830
Poland	9,891	20,452	20,264	10,079	0	0	10,079	10,079
Portugal	61,704	147,971	163,963	45,712	0	0	45,712	45,712
Qatar	21,168	2,839	15,309	8,698	1,271	4,587	2,840	8,698
Republic of Korea	62,401	83,142	125,659	19,884	0	0	19,884	19,884
Republic of Moldova	25,451	3,052	657	27,846	16,825	7,966	3,055	27,846
Republic of Yemen	2,856	430	55	3,231	2,180	621	430	3,231
Romania	10,363	7,868	1,343	16,888	0	9,014	7,874	16,888
Russian Federation	1,119,370	1,288,907	2,341,892	66,385	108	0	66,277	66,385
Rwanda	2,640	73	33	2,680	2,202	405	73	2,680

Schedule 8.2

UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Saint Kitts and Nevis	30	42	29	43	0	1	42	43
Saint Lucia	1,213	42	29	1,226	806	378	42	1,226
San Marino	1,371	860	1,776	455	0	0	455	455
Sao Tome & Principe	2,613	42	29	2,626	2,206	378	42	2,626
Saudi Arabia	41,505	50,441	51,551	40,395	0	0	40,395	40,395
Senegal	2,750	260	42	2,968	2,193	515	260	2,968
Seychelles	2,640	86	33	2,693	2,202	405	86	2,693
Sierra Leone	2,598	42	29	2,611	2,191	378	42	2,611
Singapore	6,398	14,594	20,992	0	0	0	0	0
Slovakia	(0)	4,196	4,196	(0)	0	0	0	0
Slovenia	4,647	5,185	6,163	3,669	0	0	3,669	3,669
Solomon Islands	749	42	791	0	0	0	0	0
Somalia	2,613	42	29	2,626	2,206	378	42	2,626
South Africa	0	157,086	157,086	0	0	0	0	0
Spain	495,464	1,107,902	1,603,366	0	0	0	0	0
Sri Lanka	869	1,093	1,368	594	0	0	594	594
St. Vincent & the Grenadines	2,613	42	29	2,626	2,206	378	42	2,626
Sudan	2,831	366	51	3,146	2,184	596	366	3,146
Suriname	438	172	38	572	0	400	172	572
Swaziland	274	172	381	65	0	0	65	65
Sweden	0	470,653	470,653	0	0	0	0	0
Syrian Arab Republic	26,328	5,384	30,418	1,294	0	0	1,294	1,294
Tajikistan	6,517	610	236	6,891	4,441	1,839	611	6,891
Tanzania, United Rep. of	85	158	145	98	0	0	98	98
The FYR of Macedonia	2,716	402	79	3,039	1,665	971	403	3,039
Thailand	6,047	13,819	19,866	0	0	0	0	0
Togo	2,640	73	33	2,680	2,202	405	73	2,680
Trinidad and Tobago	720	1,522	2,242	0	0	0	0	0
Tunisia	4,610	2,410	310	6,710	685	3,614	2,411	6,710
Turkey	28,789	37,842	65,065	1,566	0	0	1,566	1,566
Turkmenistan	9,408	1,109	238	10,279	6,239	2,928	1,112	10,279
Uganda	120	172	38	254	0	82	172	254
Ukraine	3,385,057	150,886	38,457	3,497,486	2,878,964	467,636	150,886	3,497,486
United Arab Emirates	9,959	15,247	5,036	20,170	0	4,915	15,255	20,170
United Kingdom	64	2,663,615	2,663,679	(0)	(0)	0	0	(0)

Schedule 8.2

UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
United States of America	48,974,507	14,030,993	15,159,488	47,846,012	13,534,033	20,280,250	14,031,729	47,846,012
Uruguay	3,440	4,190	1,192	6,438	0	2,247	4,191	6,438
Uzbekistan	0	5,589	1,681	3,908	0	0	3,908	3,908
Vanuatu	2,613	42	29	2,626	2,206	378	42	2,626
Venezuela	18,089	18,687	3,011	33,765	0	15,062	18,703	33,765
Viet Nam	852	782	105	1,529	0	746	783	1,529
Western Samoa	379	42	37	384	0	342	42	384
Yugoslavia	157,325	4,488	853	160,960	146,194	10,274	4,492	160,960
Zambia	82	118	150	50	0	0	50	50
Zimbabwe	1,128	390	176	1,342	356	596	390	1,342
TOTAL	63,947,079	43,924,966	53,107,352	54,764,693	17,902,327	21,281,769	15,580,597	54,764,693

Statement IX

United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and Civilian Police Support Group[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 15 January 1996 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Period	
	1 July 1998 30 June 1999	*1 July 1997 30 June 1998*
Income		
Assessed contributions[b]	7 483	134 825
Voluntary contributions	-	298
Interest income	4 367	6 722
Other/miscellaneous income[c]	562	3 285
Total income	**12 412**	**145 130**
Expenditure (schedules 9.1 and 9.2)		
Total expenditure	**7 220**	**119 875**
Excess (shortfall) of income over expenditure	**5 192**	**25 255**
Prior period adjustments[d]	(696)	-
Net excess (shortfall) of income over expenditure	**4 496**	**25 255**
Savings on or cancellation of prior period obligations	12 276	7 088
Credits returned to Member States[e]	(14 646)	(34 726)
Reserves and fund balances, beginning of period	47 468	49 851
Reserves and fund balances, end of period	**49 594**	**47 468**

Statement IX (concluded)

United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and Civilian Police Support Group

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	*1998*
Assets		
Cash and term deposits	77 335	92 430
Short-term investment[f]	10 000	-
Assessed contributions receivable from Member States[b]	31 552	50 621
Accounts receivable from Member States	964	-
Other accounts receivable	445	828
Deferred charges	-	97
Total assets	**120 296**	**143 976**
Liabilities		
Unliquidated obligations — current period	75	27 637
Unliquidated obligations — prior periods	19 919	59 528
Accounts payable to Member States	49 280	5 212
Other accounts payable	381	207
Inter-fund balances payable	958	3 907
Deferred credits	89	17
Total liabilities	**70 702**	**96 508**
Reserves and fund balances		
Cumulative surplus	49 594	47 468
Total reserves and fund balances	**49 594**	**47 468**
Total liabilities, reserves and fund balances	**120 296**	**143 976**

[a] See note 2 (a).

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Includes income from the sale of used equipment amounting to $474,658.

[d] Includes United Nations Volunteers 1997/98 expenditures of $489,030, 1997 vehicle liability insurance of $201,035 and additional expenditures for travel and security equipment of $10,246, less miscellaneous credits of $4,757.

[e] Under the terms of General Assembly resolution 53/234 of 8 June 1999, the total assessment on Member States was reduced by $14,646,100 from the unencumbered balance for the period from 1 July 1997 to 30 June 1998.

[f] The market value of short-term investments at 30 June 1999 was $10,087,750.

The accompanying notes are an integral part of the financial statements.

Schedule 9.1

United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium

Expenditure for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Civilian personnel				
International and local staff	493	566	-	566
Premises/accommodation/infrastructure	60	-	-	-
Supplies and services	48	-	48	48
Total	**601**	**566**	**48**	**614**

Schedule 9.2
Civilian Police Support Group

Expenditure for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Civilian police	1 902	1 604	1	1 605
Civilian personnel				
International and local staff	3 751	3 797	-	3 797
Premises/accommodation/infrastructure	204	103	-	103
Transport operations				
Rental of vehicles	15	3	-	3
Spare parts, repairs and maintenance	97	34	-	34
Petrol, oil and lubricants	168	6	-	6
Vehicle insurance	24	23	-	23
Subtotal, transport operations	**304**	**66**	**-**	**66**
Communications				
Spare parts and supplies	91	1	-	1
Commercial communications	88	61	5	66
Subtotal, communications	**179**	**62**	**5**	**67**
Other equipment	15	-	-	-
Supplies and services	600	465	21	486
Freight	73	29	-	29
Special programmes				
Public information programmes	11	9	-	9
United Nations Logistics Base at Brindisi	61	61	-	61
Programme support costs	383	383	-	383
Total	**7 483**	**6 579**	**27**	**6 606**

Schedule 9.3

UNITED NATIONS TRANSITIONAL ADMINISTRATION FOR EASTERN SLAVONIA, BARANJA AND WESTERN SIRMIUM AND CIVILIAN POLICE SUPPORT GROUP

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Afghanistan	4,446	28	57	4,417	3,275	1,028	114	4,417
Albania	4,238	42	4,280	0	0	0	0	0
Algeria	5,026	1,623	4,159	2,490	0	0	2,490	2,490
Andorra	867	279	1,146	0	0	0	0	0
Angola	4,624	70	4,423	271	0	0	271	271
Antigua and Barbuda	2,378	14	30	2,362	1,294	1,011	57	2,362
Argentina	240,525	10,743	241,370	9,898	0	0	9,898	9,898
Armenia	1,170	378	1,548	0	0	0	0	0
Australia	318,675	102,885	421,560	0	0	0	0	0
Austria	202,557	65,397	267,954	0	0	0	0	0
Azerbaijan	101,952	839	102,791	0	0	0	0	0
Bahamas	9,009	209	9,218	0	0	0	0	0
Bahrain	780	251	1,031	1	0	0	1	1
Bangladesh	971	70	1,041	0	0	0	0	0
Barbados	2,636	112	444	2,304	1,845	0	459	2,304
Belarus	446,887	2,294	4,691	444,490	402,684	32,406	9,400	444,490
Belgium	754,805	76,657	831,462	0	0	0	0	0
Belize	4,357	7	16	4,348	3,316	1,003	29	4,348
Benin	4,386	14	4,400	0	0	0	0	0
Bhutan	4,357	7	4,364	0	0	0	0	0
Bolivia	9,135	112	9,247	0	0	0	0	0
Bosnia and Herzegovina	9,137	70	141	9,066	6,708	2,071	287	9,066
Botswana	216	70	286	0	0	0	0	0
Brazil	1,492,535	21,179	42,523	1,471,191	1,037,360	347,054	86,777	1,471,191
Brunei	3,859	280	562	3,577	0	2,431	1,146	3,577
Bulgaria	13,257	629	13,237	649	0	0	649	649
Burkina Faso	4,386	14	30	4,370	3,302	1,011	57	4,370
Burundi	4,357	7	16	4,348	3,316	1,003	29	4,348
Cambodia	4,701	14	2	4,713	2,650	2,006	57	4,713
Cameroon	9,492	196	391	9,297	6,277	2,217	803	9,297
Canada	612,002	197,587	809,589	0	0	0	0	0
Cape Verde	4,357	7	16	4,348	3,316	1,003	29	4,348
Central African Republic	4,386	14	30	4,370	3,302	1,011	57	4,370
Chad	4,357	7	4,364	0	0	0	0	0
Chile	75,983	1,581	3,164	74,400	50,164	17,759	6,477	74,400

UNITED NATIONS TRANSITIONAL ADMINISTRATION FOR EASTERN SLAVONIA, BARANJA AND WESTERN SIRMIUM AND CIVILIAN POLICE SUPPORT GROUP

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
China	118,088	76 964	195 052	0	0	0	0	0
Colombia	4,698	1,511	3 030	3 179	0	0	3 179	3 179
Comoros	4,357	7	16	4 348	3 316	1,003	29	4 348
Congo	8,837	42	86	8 793	6 582	2 039	172	8 793
Congo, Dem. Rep.	9,135	112	224	9 023	6 444	2,120	459	9 023
Costa Rica	2,931	237	475	2 693	0	1,720	973	2 693
Cote d'Ivoire	9,372	168	336	9 204	6 332	2 184	688	9 204
Croatia	64,570	783	65 353	0	0	0	0	0
Cuba	21,604	546	22 150	0	0	0	0	0
Cyprus	1,473	476	1 949	0	0	0	0	0
Czech Republic	3,708	11,821	15 529	0	0	0	0	0
D.P.R. of Korea	45,126	434	875	44 685	32 452	10 456	1,777	44 685
Denmark	148,830	48 050	196 880	0	0	0	0	0
Djibouti	4,357	7	16	4 348	3 316	1 003	29	4 348
Dominica	4,357	7	16	4 348	3 316	1 003	29	4 348
Dominican Republic	780	223	947	56	0	0	56	56
Ecuador	18,622	308	618	18 312	12 712	4 339	1 261	18 312
Egypt	2,990	966	3 956	0	0	0	0	0
El Salvador	9,372	168	336	9 204	6 332	2 184	688	9 204
Equatorial Guinea	4,357	7	16	4 348	3 316	1 003	29	4 348
Eritrea	995	7	16	986	0	957	29	986
Estonia	37,045	322	650	36 717	27 064	8 335	1 318	36 717
Ethiopia	4,434	49	300	4 183	2 930	1,052	201	4 183
Fiji	6,694	56	6 750	0	0	0	0	0
Finland	217,891	37 629	255 520	0	0	0	0	0
France	1,718,178	554,722	2 272 900	0	0	0	0	0
Gabon	9,730	251	502	9 479	6,166	2 282	1 031	9 479
Gambia	4,357	7	16	4 348	3 316	1 003	29	4 348
Georgia	101,832	811	1 640	101 003	74 840	22 839	3 324	101 003
Germany	2,086,224	673,547	2 759 771	0	0	0	0	0
Ghana	303	98	401	0	0	0	0	0
Greece	59,792	19 305	79 097	0	0	0	0	0
Grenada	4,357	7	16	4 348	3 316	1 003	29	4 348
Guatemala	18,443	266	535	18 174	12 795	4 290	1 089	18 174
Guinea	4,417	21	44	4 394	3 288	1 020	86	4 394

Schedule 9.3

UNITED NATIONS TRANSITIONAL ADMINISTRATION FOR EASTERN SLAVONIA, BARANJA AND WESTERN SIRMIUM AND CIVILIAN POLICE SUPPORT GROUP

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Guinea-Bissau	4,357	7	16	4 348	3,316	1,003	29	4 348
Guyana	8,717	14	30	8 701	6 638	2 006	57	8 701
Haiti	4 386	14	30	4 370	3 302	1 011	57	4 370
Honduras	8 895	56	113	8 838	6 555	2 054	229	8 838
Hungary	5,156	1 665	6 821	0	0	0	0	0
Iceland	6 933	2 239	9 172	0	0	0	0	0
India	13 215	4 267	17 482	0	0	0	0	0
Indonesia	131,495	2 420	4 848	129 067	88 475	30 676	9 916	129,067
Iran, Islamic Republic	214 952	4 239	219 191	0	0	0	0	0
Iraq	126 372	1 217	2 455	125 134	90 868	29 280	4 986	125 134
Ireland	48 310	15 597	63 907	0	0	0	0	0
Israel	48 381	4 602	9 643	43 340	0	24 483	18 857	43 340
Italy	1 168,546	377 271	1 545 817	0	0	0	0	0
Jamaica	0	84	84	0	0	0	0	0
Japan	1 835,596	1 257 638	3 093 234	0	0	0	0	0
Jordan	84	112	196	0	0	0	0	0
Kazakhstan	135 442	1,735	3 496	133 681	86 739	39 834	7 108	133 681
Kenya	11 237	98	2 760	8 575	6 070	2 104	401	8 575
Kuwait	6,672	2,155	8 827	0	0	0	0	0
Kyrgyzstan	27 400	209	27 609	0	0	0	0	0
Lao People's Dem Rep	2 058	7	16	2 049	1 017	1 003	29	2 049
Latvia	73,043	643	73 686	0	0	0	0	0
Lebanon	9 611	223	447	9 387	6 221	2 250	916	9 387
Lesotho	4 386	14	30	4 370	3 302	1 011	57	4 370
Liberia	8 778	28	58	8 748	6 610	2 023	115	8 748
Libyan Arab Jamahiriya	135 517	2 239	4 500	133 256	81 675	42 410	9 171	133 256
Liechtenstein	1,083	350	1 433	0	0	0	0	0
Lithuania	20,939	629	21 568	0	0	0	0	0
Luxembourg	14 298	4 616	18 914	0	0	0	0	0
Madagascar	4 417	21	44	4 394	3 288	1 020	86	4 394
Malawi	4 386	14	4 400	0	0	0	0	0
Malaysia	7 279	2 350	9 629	0	0	0	0	0
Maldives	4 357	7	2	4 362	3 330	1 003	29	4 362
Mali	4 417	21	44	4 394	3 288	1 020	86	4 394
Malta	607	196	654	149	0	0	149	149

Schedule 9.3

UNITED NATIONS TRANSITIONAL ADMINISTRATION FOR EASTERN SLAVONIA, BARANJA AND WESTERN SIRMIUM AND CIVILIAN POLICE SUPPORT GROUP

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Marshall Islands	8,717	14	87	8 644	6 581	2 006	57	8 644
Mauritania	4 357	7	16	4 348	3 316	1,003	29	4 348
Mauritius	390	126	516	0	0	0	0	0
Mexico	19,976	13 163	33 139	0	(0)	0	0	0
Micronesia	43	14	57	0	0	0	0	0
Monaco	650	210	860	0	0	0	0	0
Mongolia	6,054	28	58	6 024	3 886	2,023	115	6 024
Morocco	6,445	574	3 498	3,521	0	1 171	2 350	3,521
Mozambique	4 386	14	30	4 370	3 302	1 011	57	4 370
Myanmar	313	63	376	0	0	0	0	0
Namibia	152	49	201	0	0	0	0	0
Nepal	0	28	28	0	0	0	0	0
Netherlands	350,737	113 237	463 974	0	0	0	0	0
New Zealand	47,877	15 457	63 334	0	0	0	0	0
Nicaragua	8,778	28	58	8 748	6,610	2,023	115	8 748
Niger	4,386	14	30	4 370	3 302	1,011	57	4 370
Nigeria	25,354	980	26 334	0	0	0	0	0
Norway	131,066	42 315	173 381	0	0	0	0	0
Oman	3,041	699	3 740	0	0	0	0	0
Pakistan	2,600	839	3 439	0	0	0	0	0
Palau, Republic of	1,305	7	16	1 296	1 220	47	29	1,296
Panama	9,611	223	5 363	4 471	1 305	2 250	916	4 471
Papua New Guinea	603	49	99	553	0	352	201	553
Paraguay	4,193	196	4 389	0	0	0	0	0
Peru	57,001	1 189	2 380	55 810	37 615	13 323	4 872	55 810
Philippines	4,493	1,077	5 570	(0)	0	(0)	0	(0)
Poland	298,660	3,512	302 172	0	0	0	0	0
Portugal	41,967	21 878	63 845	0	0	0	0	0
Qatar	10,593	462	11 055	0	0	0	0	0
Republic of Korea	42,648	13 359	56 007	0	0	0	0	0
Republic of Moldova	73,915	602	1 216	73 301	54 213	16 623	2 465	73 301
Republic of Yemen	4,624	70	141	4 553	3 191	1 076	286	4 553
Romania	67,182	1,427	2 875	65 734	28 373	31,515	5 846	65 734
Russian Federation	65,983	245 414	311 397	0	0	0	0	0
Rwanda	4 386	14	30	4 370	3 302	1 011	57	4 370

Schedule 9.3

UNITED NATIONS TRANSITIONAL ADMINISTRATION FOR EASTERN SLAVONIA, BARANJA AND WESTERN SIRMIUM AND CIVILIAN POLICE SUPPORT GROUP

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Saint Kitts and Nevis	704	7	711	0	0	0	0	0
Saint Lucia	4,357	7	16	4,348	3,316	1,003	29	4,348
San Marino	433	140	573	0	0	0	0	0
Sao Tome & Principe	4,357	7	16	4,348	3,316	1,003	29	4,348
Saudi Arabia	130,861	8,309	139,170	0	0	0	0	0
Senegal	4,506	41	85	4,462	3,247	1,044	171	4,462
Seychelles	4,386	14	30	4,370	3,302	1,011	57	4,370
Sierra Leone	4,357	7	16	4,348	3,316	1,003	29	4,348
Singapore	7,236	2,336	9,572	0	0	0	0	0
Slovakia	190	741	931	(0)	0	(0)	0	(0)
Slovenia	12,890	839	6,729	7,000	0	3,561	3,439	7,000
Solomon Islands	4,357	7	4,364	0	0	0	0	0
Somalia	4,357	7	16	4,348	3,316	1,003	29	4,348
South Africa	36,956	25,529	62,485	0	0	0	0	0
Spain	556,976	179,822	736,798	0	0	0	0	0
Sri Lanka	300	182	482	0	0	0	0	0
St. Vincent & the Grenadines	4,357	7	16	4,348	3,316	1,003	29	4,348
Sudan	4,595	63	127	4,531	3,205	1,068	258	4,531
Suriname	2,344	28	57	2,315	1,173	1,028	114	2,315
Swaziland	6,778	28	58	6,748	4,610	2,023	115	6,748
Sweden	238,085	76,867	314,952	0	0	0	0	0
Syrian Arab Republic	46,972	867	1,738	46,101	31,589	10,959	3,553	46,101
Tajikistan	17,789	112	228	17,673	13,102	4,112	459	17,673
Tanzania, United Rep. of	0	28	28	0	0	0	0	0
The FYR of Macedonia	8,956	70	141	8,885	6,527	2,071	287	8,885
Thailand	6,846	2,211	9,057	0	0	0	0	0
Togo	4,386	14	30	4,370	3,302	1,011	57	4,370
Trinidad and Tobago	780	251	1,031	0	0	0	0	0
Tunisia	27,637	392	787	27,242	19,210	6,427	1,605	27,242
Turkey	320,650	6,155	306,186	20,619	0	1	20,618	20,619
Turkmenistan	27,913	209	424	27,698	20,623	6,216	859	27,698
Uganda	2,147	28	57	2,118	976	1,028	114	2,118
Ukraine	4,093,290	33,265	67,681	4,058,874	2,931,457	991,119	136,298	4,058,874
United Arab Emirates	12,245	2,476	14,721	0	0	0	0	0
United Kingdom	478,159	433,595	911,754		0	0	0	0

Schedule 9.3

UNITED NATIONS TRANSITIONAL ADMINISTRATION FOR EASTERN SLAVONIA, BARANJA AND WESTERN SIRMIUM AND CIVILIAN POLICE SUPPORT GROUP

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
United States of America	29 861 302	2 284 790	8 222 595	23 923 497	0	14 616 250	9 307 247	23,923,497
Uruguay	19 149	685	19 452	382	0	0	382	382
Uzbekistan	0	1 077	1 077	0	0	0	0	0
Vanuatu	4 357	7	16	4 348	3 316	1 003	29	4 348
Venezuela	10 182	3 287	8 531	4 938	0	0	4 938	4 938
Viet Nam	1 931	140	280	1 791	0	1 218	573	1 791
Western Samoa	2 045	7	69	1 983	1 004	950	29	1,983
Yugoslavia	91 192	839	1 694	90 337	66 017	20 881	3 439	90 337
Zambia	65	21	86	0	0	0	0	0
Zimbabwe	4 595	63	127	4 531	3 205	1 068	258	4 531
TOTAL	50 620 840	7 143 533	26 211 461	31 552 912	5 437 997	16 424 549	9 690 366	31,552,912

Statement X

United Nations Preventive Deployment Force (UNPREDEP)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Period	
	1 July 1998–30 June 1999	*1 July 1997–30 June 1998*
Income		
Assessed contributions[b]	43 063	46 507
Voluntary contributions[c]	-	1
Interest income	2 930	2 545
Other/miscellaneous income	3 085	850
Total income	**49 078**	**49 903**
Expenditure (schedule 10.1)		
Total expenditure	**41 901**	**39 611**
Net excess (shortfall) of income over expenditure	**7 177**	**10 292**
Savings on or cancellation of prior period obligations	3 841	1 068
Credits returned to Member States[d]	(6 895)	(6 525)
Reserves and fund balances, beginning of period	13 358	8 523
Reserves and fund balances, end of period	**17 481**	**13 358**

Statement X (concluded)

United Nations Preventive Deployment Force (UNPREDEP)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	*1998*
Assets		
Cash and term deposits	62 554	61 928
Assessed contributions receivable from Member States[b]	15 542	11 103
Other accounts receivable	1 660	314
Deferred charges	12	18
Inter-office transactions pending processing	11	678
Total assets	**79 779**	**74 041**
Liabilities		
Unliquidated obligations — current period	21 163	14 477
Unliquidated obligations — prior periods	21 492	20 238
Accounts payable to Member States	18 476	13 061
Other accounts payable	113	13
Deferred credits	18	-
Inter-fund balances payable	1 036	12 894
Total liabilities	**62 298**	**60 683**
Reserves and fund balances		
Cumulative surplus	17 481	13 358
Total reserves and fund balances	**17 481**	**13 358**
Total liabilities, reserves and fund balances	**79 779**	**74 041**

[a] See note 2 (a).

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Includes sale of used equipment valued at $2,872,367.

[d] Under the terms of General Assembly resolution 53/20 B of 8 June 1999, the total assessment on Member States was reduced by $6,895,700, representing return credit for the unencumbered balance for the period ending 30 June 1998.

The accompanying notes are an integral part of the financial statements.

Schedule 10.1

United Nations Preventive Deployment Force

Expenditure for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers	865	837	28	865
Military contingents				
Standard troop cost, clothing and equipment	8 964	4 548	4 402	8 950
Welfare	65	65	-	65
Rations	1 220	1 216	-	1 216
Emplacement, rotation and repatriation	553	111	393	504
Other allowances	6 483	-	6 483	6 483
Contingent-owned equipment	6 081	-	6 081	6 081
Death and disability compensation	408	-	408	408
Subtotal, military contingents	**23 774**	**5 940**	**17 767**	**23 707**
Civilian police	621	602	19	621
Civilian personnel				
International and local staff	8 385	7 741	83	7 824
Premises/accommodation/infrastructure	858	804	10	814
Transport operations				
Petroleum, oil, lubricants	497	455	-	455
Vehicle insurance	182	182	8	190
Purchase of vehicles	-	-	-	-
Spare parts, repairs and maintenance	259	129	114	243
Subtotal, transport operations	**938**	**766**	**122**	**888**
Air operations	1 259	1 139	66	1 205
Communications				
Communications equipment	7	9	-	9
Spare parts and supplies	178	50	131	181
Workshop and test equipment	4	4	-	4
Commercial communications	219	113	45	158
Subtotal, communications	**408**	**176**	**176**	**352**
Other equipment	474	313	61	374
Supplies and services	1 842	826	879	1 705
Freight	2 354	316	1 952	2 268

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Special programmes				
Public information programmes	47	42	-	42
Training programmes	15	13	-	13
Subtotal, special programmes	**62**	**55**	**-**	**55**
United Nations Logistics Base at Brindisi	169	169	-	169
Programme support costs	1 054	1 054	-	1 054
Total	**43 063**	**20 738**	**21 163**	**41 901**

Schedule 10.2

UNITED NATIONS PREVENTIVE DEPLOYMENT FORCE

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Afghanistan	1,013	151	27	1,137	623	363	151	1,137
Albania	1,061	251	1,222	90	0	0	90	90
Algeria	19,911	9,004	28,593	322	0	0	322	322
Andorra	1,152	1,679	2,704	127	0	0	127	127
Angola	1,142	417	957	602	0	185	417	602
Antigua and Barbuda	574	85	14	645	239	321	85	645
Argentina	73,534	73,131	47,657	99,008	0	25,877	73,131	99,008
Armenia	1,450	1,732	3,182	0	0	0	0	0
Australia	0	619,740	571,718	48,022	0	0	48,022	48,022
Austria	0	393,753	363,323	30,430	0	0	30,430	30,430
Azerbaijan	23,673	3,762	27,435	0	0	0	0	0
Bahamas	1,540	1,259	2,700	99	0	0	99	99
Bahrain	0	1,479	658	822	0	0	822	822
Bangladesh	435	417	821	31	0	0	31	31
Barbados	1,274	672	514	1,432	0	760	672	1,432
Belarus	11,180	11,020	2,091	20,109	0	9,089	11,020	20,109
Belgium	0	461,548	425,882	35,666	0	0	35,666	35,666
Belize	949	43	7	985	643	299	43	985
Benin	971	85	1,027	29	0	0	29	29
Bhutan	949	43	987	5	0	0	5	5
Bolivia	2,196	639	2,619	216	0	0	216	216
Bosnia and Herzegovina	2,121	420	64	2,477	1,300	757	420	2,477
Botswana	0	417	386	31	0	0	31	31
Brazil	365,526	125,711	19,210	472,027	191,741	154,575	125,711	472,027
Brunei	972	1,680	254	2,398	0	718	1,680	2,398
Bulgaria	5,408	2,905	3,573	4,740	0	1,835	2,905	4,740
Burkina Faso	971	85	14	1,042	636	321	85	1,042
Burundi	949	43	7	985	643	299	43	985
Cambodia	1,104	83	14	1,173	492	598	83	1,173
Cameroon	2,452	1,143	178	3,417	1,122	1,152	1,143	3,417
Canada	0	1,174,689	1,091,220	83,469	0	0	83,469	83,469
Cape Verde	949	61	7	1,003	643	299	61	1,003
Central African Republic	971	67	14	1,024	636	321	67	1,024
Chad	949	43	977	15	0	0	15	15
Chile	19,683	10,099	25,922	3,860	0	0	3,860	3,860

Schedule 10.2

UNITED NATIONS PREVENTIVE DEPLOYMENT FORCE

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
China	0	475 908	433 030	42 878	0	0	42,878	42,878
Colombia	0	9 106	4 056	5 050	0	0	5,050	5,050
Comoros	955	43	13	985	643	299	43	985
Congo	1 972	251	38	2 185	1 251	683	251	2,185
Congo, Dem. Rep.	2 207	639	102	2 744	1 209	896	639	2,744
Costa Rica	1 084	1 395	215	2 264	0	869	1,395	2 264
Cote d'Ivoire	2 355	907	637	2 625	652	1 066	907	2,625
Croatia	19 108	4 032	711	22 429	11 008	7 389	4,032	22,429
Cuba	1 961	2 838	3 948	851	0	0	851	851
Cyprus	0	2 856	1 831	1 025	0	0	1 025	1,025
Czech Republic	0	62 913	62 078	835	0	0	835	835
D.P.R. of Korea	10 613	2 201	395	12 419	6 116	4 102	2 201	12,419
Denmark	0	289 245	266 925	22 320	0	0	22,320	22,320
Djibouti	949	43	7	985	643	299	43	985
Dominica	949	43	7	985	643	299	43	985
Dominican Republic	766	1 311	1 970	107	0	0	107	107
Ecuador	4 655	1 780	4 956	1 479	0	0	1 479	1 479
Egypt	0	5 661	5 232	429	0	0	429	429
El Salvador	2 366	1 009	153	3 222	1 147	1,066	1 009	3 222
Equatorial Guinea	949	43	977	15	0	0	15	15
Eritrea	64	43	7	100	0	57	43	100
Estonia	8 640	1 662	10 302	0	0	0	0	0
Ethiopia	892	274	183	983	282	427	274	983
Fiji	0	337	311	26	0	0	26	26
Finland	0	226 658	209 097	17 561	0	0	17,561	17 561
France	1 970 166	3 333 503	5 049 216	254 453	0	0	254,453	254,453
Gabon	2 622	1 410	228	3 804	1,072	1,322	1,410	3 804
Gambia	949	43	7	985	643	299	43	985
Georgia	23 588	3 561	737	26 412	14 263	8,588	3,561	26 412
Germany	0	4 074 983	3 750 532	324 451	0	0	324 451	324 451
Ghana	367	589	554	402	0	0	402	402
Greece	900	125 595	112 221	14 274	0	0	14 274	14 274
Grenada	949	43	7	985	643	299	43	985
Guatemala	4 527	1 563	241	5 849	2 364	1,922	1,563	5 849
Guinea	992	127	20	1 099	630	342	127	1 099

Schedule 10.2

UNITED NATIONS PREVENTIVE DEPLOYMENT FORCE

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Guinea-Bissau	949	43	7	985	643	299	43	985
Guyana	1,898	83	14	1,967	1,286	598	83	1,967
Haiti	971	85	14	1,042	636	321	85	1,042
Honduras	1,541	303	51	1,793	776	714	303	1,793
Hungary	0	10,030	9,252	778	0	0	778	778
Iceland	0	13,441	12,417	1,024	0	0	1,024	1,024
India	0	25,421	23,586	1,835	0	0	1,835	1,835
Indonesia	33,387	14,904	6,384	41,907	11,847	15,156	14,904	41,907
Iran, Islamic Republic	15,609	21,755	37,364	0	0	0	0	0
Iraq	29,721	5,896	1,106	34,511	17,125	11,490	5,896	34,511
Ireland	0	93,837	86,621	7,216	0	0	7,216	7,216
Israel	0	28,177	12,413	15,764	0	0	15,764	15,764
Italy	0	2,272,119	2,096,250	175,869	0	0	175,869	175,869
Jamaica	316	504	80	740	0	239	501	740
Japan	0	7,889,755	7,125,168	764,587	0	0	764,587	764,587
Jordan	295	605	593	307	0	193	114	307
Kazakhstan	0	8,466	1,789	6,677	0	0	6,677	6,677
Kenya	2,154	589	379	2,364	921	854	589	2,364
Kuwait	0	12,265	2,168	10,097	0	0	10,097	10,097
Kyrgyzstan	5,587	1,024	6,334	277	0	0	277	277
Lao, People's Dem. Rep	488	43	7	524	182	299	43	524
Latvia	17,052	3,124	20,176	0	0	0	0	0
Lebanon	2,537	1,346	203	3,680	1,097	1,237	1,346	3,680
Lesotho	971	85	14	1,042	636	321	85	1,042
Liberia	1,940	168	27	2,081	1,273	640	168	2,081
Libyan Arab Jamahiriya	34,433	12,500	2,032	44,901	14,688	17,713	12,500	44,901
Liechtenstein	0	2,269	2,014	255	0	0	255	255
Lithuania	17,325	3,007	17,986	2,346	0	0	2,346	2,346
Luxembourg	0	28,060	25,762	2,298	0	0	2,298	2,298
Madagascar	992	127	20	1,099	630	342	127	1,099
Malawi	971	85	991	65	0	0	65	65
Malaysia	0	14,518	13,216	1,302	0	0	1,302	1,302
Maldives	949	43	7	985	643	299	43	985
Mali	992	111	20	1,083	630	342	111	1,083
Malta	1,300	1,177	512	1,965	491	297	1,177	1,965

Schedule 10.2

UNITED NATIONS PREVENTIVE DEPLOYMENT FORCE

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Marshall Islands	1,898	83	55	1,926	1,245	598	83	1,926
Mauritania	949	43	7	985	643	299	43	985
Mauritius	0	755	484	271	0	0	271	271
Mexico	0	80,364	73,613	6,751	0	0	6,751	6,751
Micronesia	0	83	55	28	0	0	28	28
Monaco	0	1,427	1,236	191	0	0	191	191
Mongolia	1,445	168	27	1,586	789	629	168	1,586
Morocco	1,926	3,444	2,207	3,163	0	1,407	1,756	3,163
Mozambique	971	67	14	1,024	636	321	67	1,024
Myanmar	175	358	515	18	0	0	18	18
Namibia	179	292	271	200	0	134	66	200
Nepal	78	166	72	172	51	0	121	172
Netherlands	0	682,073	629,229	52,844	0	0	52,844	52,844
New Zealand	0	92,831	85,772	7,059	0	0	7,059	7,059
Nicaragua	1,940	135	27	2,048	1,273	640	135	2,048
Niger	971	85	14	1,042	636	321	85	1,042
Nigeria	9,243	4,871	14,114	0	0	0	0	0
Norway	0	254,968	235,158	19,810	0	0	19,810	19,810
Oman	2,463	4,236	3,900	2,799	0	0	2,799	2,799
Pakistan	0	5,005	4,640	365	0	0	365	365
Palau, Republic of	2,981	43	7	3,341	235	57	43	335
Panama	2,537	1,244	203	3,578	1,097	1,237	1,244	3,578
Papua New Guinea	368	292	45	615	0	323	292	615
Paraguay	1,530	1,177	2,285	422	0	0	422	422
Peru	14,772	7,477	1,077	21,172	6,736	6,959	7,477	21,172
Philippines	5,920	6,569	7,703	4,786	0	0	4,786	4,786
Poland	3,064	19,606	16,201	6,469	0	0	6,469	6,469
Portugal	72,528	148,917	201,553	19,892	0	0	19,892	19,892
Qatar	5,149	2,773	3,192	4,730	372	2,373	1,985	4,730
Republic of Korea	45,613	81,542	120,314	6,841	0	0	6,841	6,841
Republic of Moldova	17,150	2,771	19,250	671	0	0	671	671
Republic of Yemen	1,142	417	64	1,495	586	492	417	1,495
Romania	18,429	7,393	1,297	24,525	4,617	12,515	7,393	24,525
Russian Federation	0	1,187,457	1,187,457	0	0	0	0	0
Rwanda	971	67	14	1,024	636	321	67	1,024

Schedule 10.2

UNITED NATIONS PREVENTIVE DEPLOYMENT FORCE

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Saint Kitts and Nevis	0	43	13	30	0	0	30	30
Saint Lucia	949	43	7	985	643	299	43	985
San Marino	726	840	1 502	64	0	0	64	64
Sao Tome & Principe	949	43	7	985	643	299	43	985
Saudi Arabia	56,413	49,061	64 748	40 726	0	0	40,726	40,726
Senegal	1,057	248	39	1,266	611	407	248	1,266
Seychelles	971	85	14	1 042	636	321	85	1,042
Sierra Leone	949	43	7	985	643	299	43	985
Singapore	0	14 331	13 094	1 237	0	0	1,237	1,237
Slovakia	(0)	3 981	(5 237)	9 218	0	(0)	9,218	9,218
Slovenia	5,613	5 074	7 731	2 956	0	1,796	1,160	2,956
Solomon Islands	949	43	988	4	0	0	4	4
Somalia	949	43	7	985	643	299	43	985
South Africa	0	153 484	141 733	11,751	0	0	11,751	11,751
Spain	0	1 082,965	999 149	83 816	0	0	83,816	83,816
Sri Lanka	992	1,059	1 567	484	0	0	484	484
St. Vincent & the Grenadines	949	43	7	985	643	299	43	985
Sudan	1,120	341	58	1 403	592	470	341	1,403
Suriname	605	166	27	744	215	363	166	744
Swaziland	1,940	168	27	2 081	1 273	640	168	2,081
Sweden	0	459 109	425 438	33 671	0	0	33,671	33,671
Syrian Arab Republic	11,934	5 275	785	16 424	5,726	5,423	5,275	16,424
Tajikistan	4 058	571	102	4 527	2,503	1,453	571	4,527
Tanzania, United Rep. of	0	151	33	118	0	0	118	118
The FYR of Macedonia	2 068	387	2 442	13	0	0	13	13
Thailand	0	13,576	12 395	1 181	0	0	1,181	1,181
Togo	971	67	14	1 024	636	321	67	1,024
Trinidad and Tobago	0	1 479	1 382	97	0	0	97	97
Tunisia	6 771	2 351	355	8 767	3 554	2,862	2,351	8 767
Turkey	0	36 963	34 153	2 810	0	0	2,810	2 810
Turkmenistan	818	1 024	190	1 652	0	628	1,024	1,652
Uganda	552	166	27	691	162	363	166	691
Ukraine	1 059 054	129 937	30 359	1 158 632	661 376	367,319	129,937	1,158 632
United Arab Emirates	8 894	14 904	22 648	1 150	0	0	1 150	1,150
United Kingdom	0	2 601 130	2 404 773	196 357	0	0	196 357	196 357

Schedule 10.2

UNITED NATIONS PREVENTIVE DEPLOYMENT FORCE
Assessed contributions unpaid as at 30 June 1999
(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits. adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
United States of America	6 894 199	13 119 160	9 052 760	10 960 599	0	0	10,960,599	10,960,599
Uruguay	5 489	4 084	3 783	5 790	0	1,706	4,084	5,790
Uzbekistan	0	5 122	1 125	3 997	0	0	3,997	3,997
Vanuatu	949	43	7	985	643	299	43	985
Venezuela	11 992	17 757	2 985	26 764	0	9,007	17,757	26,764
Viet Nam	810	740	127	1 423	0	683	740	1,423
Western Samoa	459	43	64	438	153	242	43	438
Yugoslavia	21 363	4 164	762	24 765	12,485	8,116	4,164	24,765
Zambia	1 442	111	1 468	85	0	0	85	85
Zimbabwe	878	374	165	1 087	243	470	374	1,087
TOTAL	11 102 524	42 326 927	37 887 801	15 541 650	1 009 006	712 357	13,820 288	15,541,650

Statement XI

United Nations Mission in Bosnia and Herzegovina (UNMIBH)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Period	
	1 July 1998–30 June 1999	*1 July 1997–30 June 1998*
Income		
Assessed contributions[b]	189 484	178 881
Voluntary contributions	-	2
Interest income	4 007	2 056
Other/miscellaneous income	2 134	4 597
Total income	**195 625**	**185 536**
Expenditure (schedule 11.1)		
Total expenditure	**169 841**	**157 128**
Net excess (shortfall) of income over expenditure	**25 784**	**28 408**
Savings on or cancellation of prior period obligations	10 978	2 883
Credits returned to Member States[c]	(21 753)	(39 549)
Reserves and fund balances, beginning of period	**38 122**	**46 380**
Reserves and fund balances, end of period	**53 131**	**38 122**

Statement XI (concluded)

United Nations Mission in Bosnia and Herzegovina (UNMIBH)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	*1998*
Assets		
Cash and term deposits	43 606	23 653
Short-term investment[d]	15 000	-
Assessed contributions receivable from Member States[b]	35 608	54 441
Accounts receivable from Member States	171	52
Other accounts receivable	1 361	3 833
Deferred charges	1 785	143
Inter-office transactions pending processing	269	400
Total assets	**97 800**	**82 522**
Liabilities		
Unliquidated obligations — current period	16 133	16 198
Unliquidated obligations — prior periods	1 718	6 412
Unliquidated obligations — future period	1 318	-
Accounts payable to Member States	13 366	15 508
Other accounts payable	2 083	1 820
Inter-fund balances payable	9 518	3 764
Deferred credits	104	698
Inter-office transactions pending processing	429	-
Total liabilities	**44 669**	**44 400**
Reserves and fund balances		
Cumulative surplus	53 131	38 122
Total reserves and fund balances	**53 131**	**38 122**
Total liabilities, reserves and fund balances	**97 800**	**82 522**

[a] See note 2 (a).

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Under the terms of General Assembly resolution 53/233 of 8 June 1999, the total assessment on Member States was reduced by $21,752,900, representing the unencumbered balance for the period ending 30 June 1998.

[d] The market value of short-term investment at 30 June 1999 remains unchanged at $15,000,000.

The accompanying notes are an integral part of the financial statements.

Schedule 11.1
United Nations Mission in Bosnia and Herzegovina
Expenditure for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers	1 216	1 050	59	1 109
Military contingents				
Death and disability compensation	824	–	824	824
Civilian police	72 756	65 598	1 885	67 483
Civilian personnel				
International and local staff	65 975	58 292	1 104	59 396
Premises/accommodation/infrastructure	4 067	3 714	346	4 060
Transport operations				
Purchase of vehicles	5 691	358	5 119	5 477
Rental of vehicles	48	8	–	8
Workshop equipment	115	118	19	137
Spare parts, repairs and maintenance	3 961	2 343	1 002	3 345
Subtotal, transport operations	**9 815**	**2 827**	**6 140**	**8 967**
Air operations	1 183	643	165	808
Communications				
Communications equipment	5 705	2 019	3 564	5 583
Spare parts and supplies	682	130	284	414
Workshop equipment	144	67	74	141
Commercial communications	2 837	1 654	491	2 145
Subtotal, communications	**9 368**	**3 870**	**4 413**	**8 283**
Other equipment	3 634	2 866	679	3 545
Supplies and services	4 115	3 460	370	3 830
Freight	146	116	27	143
Special programmes				
Public information programmes	180	71	77	148
Training programmes	254	197	44	241
Subtotal, special programmes	**434**	**268**	**121**	**389**
United Nations Logistics Base at Brindisi	1 520	1 520	–	1 520
Programme support costs	9 484	9 484	–	9 484
Total	**184 747**	**153 708**	**16 133**	**169 841**

UNITED NATIONS MISSION IN BOSNIA & HERZEGOVINA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Afghanistan	2 693	628	79	3 242	1 421	1 175	646	3 242
Albania	2 991	1 076	4 041	26	0	0	26	26
Algeria	59 477	37 715	4 573	92 619	16 342	37 575	38 702	92 619
Andorra	792	7 183	7 796	179	0	0	179	179
Angola	3 203	1 797	2 504	2 496	0	657	1 839	2 496
Antigua and Barbuda	1 551	358	39	1 870	489	1 014	367	1 870
Argentina	245 866	321 833	170 288	397 411	0	97 974	299 437	397 411
Armenia	1 984	6 825	8 710	99	0	0	99	99
Australia	62 616	2 651 696	2 647 772	66 540	0	0	66 540	66 540
Austria	39 800	1 684 584	1 682 135	42 249	0	0	42 249	42 249
Azerbaijan	63 569	14 726	78 098	197	0	0	197	197
Bahamas	4 316	5 388	9 569	135	0	0	135	135
Bahrain	153	6 286	6 286	153	0	0	153	153
Bangladesh	1 331	1 797	3 083	45	0	0	45	45
Barbados	3 843	2 874	1 700	5 017	0	2 074	2 943	5 017
Belarus	89 664	44 180	6 547	127 297	0	81 721	45 576	127 297
Belgium	46 653	1 974 630	1 971 760	49 523	0	0	49 523	49 523
Belize	2 437	180	21	2 596	1 479	933	184	2 596
Benin	2 523	358	2 873	8	0	0	8	8
Bhutan	2 437	180	2 612	5	0	0	5	5
Bolivia	6 064	2 694	8 695	63	0	0	63	63
Bosnia and Herzegovina	5 674	1 796	7 425	45	0	0	45	45
Botswana	42	1 797	1 794	45	0	0	45	45
Brazil	1 019 629	535 906	59 586	1 495 949	426 094	521 060	548 795	1 495 949
Brunei	2 362	7 183	787	8 758	0	1 405	7 353	8 758
Bulgaria	15 240	11 494	13 534	13 200	0	1 323	11 877	13 200
Burkina Faso	1 665	358	39	1 984	603	1 014	367	1 984
Burundi	2 437	180	21	2 596	1 479	933	184	2 596
Cambodia	2 928	359	41	3 246	1 266	1 612	368	3 246
Cameroon	7 085	4 850	550	11 385	2 448	3 968	4 969	11 385
Canada	120 253	5 009 756	5 006 359	123 650	0	0	123 650	123 650
Cape Verde	2 437	269	59	2 647	1 441	933	273	2 647
Central African Republic	2 523	269	1	2 791	1 499	1 014	278	2 791
Chad	2 437	180	2 612	5	0	0	5	5
Chile	56 866	43 820	4 438	96 248	19 547	31 919	44 782	96 248

Schedule 11.2

UNITED NATIONS MISSION IN BOSNIA & HERZEGOVINA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
China	46,841	2,049,329	2,043,109	53,061	0	0	53,061	53,061
Colombia	13,169	38,972	4,248	47,893	0	8,002	39,891	47,893
Comoros	2,437	180	21	2,596	1,479	933	184	2,596
Congo	5,212	1,076	120	6,168	3,269	1,797	1,102	6,168
Congo, Dem. Rep	6,064	2,694	315	8,443	2,683	2,997	2,763	8,443
Costa Rica	3,854	5,927	668	9,113	0	3,041	6,072	9,113
Cote d'Ivoire	6,745	3,770	2,083	8,432	915	3,645	3,872	8,432
Croatia	51,858	16,522	2,210	66,170	24,772	24,399	16,999	66,170
Cuba	4,029	11,673	15,469	233	0	0	233	233
Cyprus	289	12,213	12,197	305	0	0	305	305
Czech Republic	7,194	260,411	262,172	5,433	0	0	5,433	5,433
D.P.R. of Korea	28,790	8,979	1,225	36,544	13,765	13,536	9,243	36,544
Denmark	29,244	1,237,397	1,235,617	31,024	0	0	31,024	31,024
Djibouti	2,437	180	21	2,596	1,479	933	184	2,596
Dominica	2,437	180	21	2,596	1,479	933	184	2,596
Dominican Republic	2,202	5,568	896	6,874	0	1,795	5,079	6,874
Ecuador	13,153	7,542	15,060	5,635	6	0	5,629	5,635
Egypt	587	24,066	24,069	584	0	0	584	584
El Salvador	6,745	4,310	471	10,584	2,527	3,645	4,412	10,584
Equatorial Guinea	2,437	180	1	2,616	1,499	933	184	2,616
Eritrea	4	180	148	36	0	0	36	36
Estonia	23,270	6,824	908	29,186	11,627	10,539	7,020	29,186
Ethiopia	2,336	1,168	1,311	2,193	0	995	1,198	2,193
Fiji	34	1,436	1,434	36	0	0	36	36
Finland	22,901	969,804	968,370	24,335	0	0	24,335	24,335
France	7,132,976	14,254,808	21,031,137	356,647	0	0	356,647	356,647
Gabon	7,768	5,927	707	12,988	2,291	4,617	6,080	12,988
Gambia	2,437	180	21	2,596	1,479	933	184	2,596
Georgia	63,228	13,828	2,292	74,764	32,312	28,130	14,322	74,764
Germany	409,924	17,454,675	17,424,236	440,363	0	0	440,363	440,363
Ghana	926	2,514	3,045	395	0	0	395	395
Greece	11,749	547,266	544,044	14,971	0	0	14,971	14,971
Grenada	2,437	180	21	2,596	1,479	933	184	2,596
Guatemala	12,642	6,645	748	18,539	5,248	6,484	6,807	18,539
Guinea	2,608	538	52	3,094	1,448	1,095	551	3,094

UNITED NATIONS MISSION IN BOSNIA & HERZEGOVINA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Guinea-Bissau	2,437	180	29	2,588	1,471	933	184	2,588
Guyana	4,872	359	41	5,190	2,957	1,865	368	5,190
Haiti	2,523	358	39	2,842	1,461	1,014	367	2,842
Honduras	3,770	1,256	158	4,868	1,228	2,350	1,290	4,868
Hungary	1,013	42,923	42,858	1,078	0	0	1,078	1,078
Iceland	12,296	57,470	68,329	1,437	0	0	1,437	1,437
India	2,597	108,475	108,387	2,685	0	0	2,685	2,685
Indonesia	95,298	64,115	6,799	152,614	35,173	51,854	65,587	152,614
Iran, Islamic Republic	28,085	89,079	115,431	1,733	0	0	1,733	1,733
Iraq	80,648	23,707	3,433	100,922	38,539	37,935	24,448	100,922
Ireland	9,493	401,391	400,827	10,057	0	0	10,057	10,057
Israel	2,801	121,045	29,524	94,322	0	0	94,322	94,322
Italy	229,609	9,721,387	9,707,108	243,888	0	0	243,888	243,888
Jamaica	498	2,156	237	2,417	0	210	2,207	2,417
Japan	4,600,293	34,091,304	37,795,728	895,869	0	0	895,869	895,869
Jordan	700	2,515	3,161	54	0	0	54	54
Kazakhstan	1,056	34,123	16,569	18,610	0	0	18,610	18,610
Kenya	5,894	2,514	2,788	5,620	210	2,836	2,574	5,620
Kuwait	1,311	51,724	17,743	35,292	0	0	35,292	35,292
Kyrgyzstan	14,502	4,131	18,561	72	0	0	72	72
Lao, People's Dem. Rep.	561	180	21	720	0	536	184	720
Latvia	45,992	12,571	58,348	215	0	0	215	215
Lebanon	7,427	5,748	629	12,546	2,369	4,293	5,884	12,546
Lesotho	2,523	358	39	2,842	1,461	1,014	367	2,842
Liberia	5,042	718	80	5,680	2,918	2,027	735	5,680
Libyan Arab Jamahiriya	93,347	52,442	6,303	139,486	32,013	53,669	53,804	139,486
Liechtenstein	213	9,877	9,821	269	0	0	269	269
Lithuania	31,282	12,032	37,592	5,722	0	0	5,722	5,722
Luxembourg	2,810	120,327	120,084	3,053	0	0	3,053	3,053
Madagascar	2,608	538	60	3,086	1,440	1,095	551	3,086
Malawi	2,523	358	2,860	21	0	0	21	21
Malaysia	1,431	62,498	62,313	1,616	0	0	1,616	1,616
Maldives	2,437	180	200	2,417	1,427	806	184	2,417
Mali	2,608	448	60	2,996	1,440	1,095	461	2,996
Malta	3,117	5,029	550	7,596	0	2,448	5,148	7,596

Schedule 11.2

UNITED NATIONS MISSION IN BOSNIA & HERZEGOVINA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Marshall Islands	4,872	359	400	4,831	2,598	1,865	368	4,831
Mauritania	2,437	180	21	2,596	1,479	933	184	2,596
Mauritius	76	3,231	3,227	80	0	0	80	80
Mexico	62,604	344,998	398,802	8,800	0	0	8,800	8,800
Micronesia	9	359	359	9	0	0	9	9
Monaco	128	6,285	6,234	179	0	0	179	179
Mongolia	3,511	718	80	4,149	1,387	2,027	735	4,149
Morocco	5,416	14,727	16,319	3,824	0	0	3,824	3,824
Mozambique	2,523	269	39	2,753	1,461	1,014	278	2,753
Myanmar	743	1,528	2,235	36	0	0	36	36
Namibia	339	1,258	1,396	201	0	170	31	201
Nepal	18	718	386	350	0	0	350	350
Netherlands	68,917	2,918,392	2,914,080	73,229	0	0	73,229	73,229
New Zealand	9,407	396,901	396,385	9,923	0	0	9,923	9,923
Nicaragua	5,042	539	80	5,501	2,918	2,027	556	5,501
Niger	2,523	358	39	2,842	1,461	1,014	367	2,842
Nigeria	25,497	19,756	44,894	359	0	0	359	359
Norway	25,754	1,091,030	1,089,396	27,388	0	0	27,388	27,388
Oman	6,978	18,139	20,070	5,047	0	0	5,047	5,047
Pakistan	511	21,373	21,354	530	0	0	530	530
Palau, Republic of	701	180	260	621	569	0	52	621
Panama	7,427	5,209	4,800	7,836	0	2,491	5,345	7,836
Papua New Guinea	1,401	1,258	139	2,520	0	1,232	1,288	2,520
Paraguay	4,864	5,029	9,767	126	0	0	126	126
Peru	42,690	32,326	3,339	71,677	14,647	23,981	33,049	71,677
Philippines	18,825	28,195	43,552	3,468	0	0	3,468	3,468
Poland	2,137	82,253	82,531	1,859	0	0	1,859	1,859
Portugal	215,186	655,336	851,799	18,723	0	0	18,723	18,723
Qatar	15,551	11,854	7,425	19,980	0	7,845	12,135	19,980
Republic of Korea	119,807	350,027	460,909	8,925	0	0	8,925	8,925
Republic of Moldova	46,025	10,956	1,699	55,282	23,370	20,590	11,322	55,282
Republic of Yemen	3,203	1,797	198	4,802	1,302	1,661	1,839	4,802
Romania	54,729	30,351	4,023	81,057	7,771	42,067	31,219	81,057
Russian Federation	149,361	4,772,589	4,840,859	81,091	0	0	81,091	81,091
Rwanda	2,523	269	39	2,753	1,461	1,014	278	2,753

Schedule 11.2

UNITED NATIONS MISSION IN BOSNIA & HERZEGOVINA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Saint Kitts and Nevis	4	180	179	5	0	0	5	5
Saint Lucia	2,437	180	21	2,596	1,479	933	184	2,596
San Marino	85	3,592	3,587	90	0	0	90	90
Sao Tome & Principe	2,437	180	21	2,596	1,479	933	184	2,596
Saudi Arabia	169,140	208,868	231,111	146,897	0	0	146,897	146,897
Senegal	2,862	1,075	117	3,820	1,383	1,336	1,101	3,820
Seychelles	2,523	358	39	2,842	1,461	1,014	367	2,842
Sierra Leone	2,437	180	21	2,596	1,479	933	184	2,596
Singapore	1,422	61,600	61,442	1,580	0	0	1,580	1,580
Slovakia	451	16,524	(16,051)	33,026	0	0	33,026	33,026
Slovenia	16,858	21,732	34,411	4,179	0	0	4,179	4,179
Solomon Islands	2,437	180	2,612	5	0	0	5	5
Somalia	2,437	180	21	2,596	1,479	933	184	2,596
South Africa	15,537	656,413	655,517	16,433	0	0	16,433	16,433
Spain	109,441	4,633,506	4,626,706	116,241	0	0	116,241	116,241
Sri Lanka	3,163	4,489	7,408	244	0	0	244	244
St. Vincent & the Grenadines	2,437	180	21	2,596	1,479	933	184	2,596
Sudan	3,118	1,437	178	4,377	1,322	1,581	1,474	4,377
Suriname	1,652	718	79	2,291	380	1,175	736	2,291
Swaziland	5,042	718	80	5,680	2,918	2,027	735	5,680
Sweden	46,781	1,960,261	1,958,372	48,670	0	0	48,670	48,670
Syrian Arab Republic	34,071	22,629	2,437	54,263	12,553	18,554	23,156	54,263
Tajikistan	10,768	2,335	317	12,786	5,679	4,703	2,404	12,786
Tanzania, United Rep. of	18	628	386	260	0	0	260	260
The FYR of Macedonia	5,553	1,616	197	6,972	2,801	2,512	1,659	6,972
Thailand	1,345	58,367	58,213	1,499	0	0	1,499	1,499
Togo	2,523	269	39	2,753	1,461	1,014	278	2,753
Trinidad and Tobago	153	6,286	6,286	153	0	0	153	153
Tunisia	18,878	10,057	1,103	27,832	7,893	9,644	10,295	27,832
Turkey	3,745	158,042	157,836	3,951	0	0	3,951	3,951
Turkmenistan	987	4,131	594	4,524	0	265	4,259	4,524
Uganda	1,583	718	79	2,222	311	1,175	736	2,222
Ukraine	2,813,129	481,310	94,171	3,200,268	1,498,541	1,200,172	501,555	3,200,268
United Arab Emirates	31,894	63,756	94,052	1,598	0	0	1,598	1,598
United Kingdom	263,888	11,118,247	11,104,561	277,574	0	0	277,574	277,574

Schedule 11.2

UNITED NATIONS MISSION IN BOSNIA & HERZEGOVINA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
United States of America	34,717,243	57,695,190	67,132,688	25,279,745	0	0	25,279,745	25,279,745
Uruguay	17,933	17,421	13,603	21,751	0	3,913	17,838	21,751
Uzbekistan	656	20,473	11,030	10,099	0	0	10,099	10,099
Vanuatu	2,437	180	21	2,596	1,479	933	184	2,596
Venezuela	22,776	73,813	9,265	87,324	0	11,510	75,814	87,324
Viet Nam	2,652	3,053	393	5,312	0	2,174	3,138	5,312
Western Samoa	865	180	148	897	395	318	184	897
Yugoslavia	57,785	16,882	2,368	72,299	28,156	26,750	17,393	72,299
Zambia	3,692	448	4,045	95	0	0	95	95
Zimbabwe	2,312	1,619	178	3,753	1,322	775	1,656	3,753
TOTAL	54,441,443	182,604,811	201,438,641	35,607,614	2,343,846	2,480,740	30,783,028	35,607,614

Statement XII

United Nations Observer Mission in Georgia (UNOMIG)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Period	
	1 July 1998–30 June 1999	*1 July 1997–30 June 1998*
Income		
Assessed contributions[b]	19 439	18 581
Voluntary contributions[c]	1 421	2 058
Interest income	201	221
Other/miscellaneous income	123	10
Total income	**21 184**	**20 870**
Expenditure (schedule 12.1)		
Total expenditure	**21 663**	**20 928**
Excess (shortfall) of income over expenditure	**(479)**	**(58)**
Prior period adjustments[d]	(472)	-
Net excess (shortfall) of income over expenditure	**(951)**	**(58)**
Savings on or cancellation of prior period obligations	1 289	677
Credits returned to Member States	-	(1 875)
Reserves and fund balances, beginning of period	3 589	4 845
Reserves and fund balances, end of period	**3 927**	**3 589**

Statement XII (concluded)

United Nations Observer Mission in Georgia (UNOMIG)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	1998
Assets		
Cash and term deposits	2 944	4 797
Assessed contributions receivable from Member States[b]	7 895	6 639
Other accounts receivable[c]	275	119
Deferred charges	436	52
Inter-office transactions pending processing	10	136
Total assets	**11 560**	**11 743**
Liabilities		
Unliquidated obligations — current period	2 299	4 169
Unliquidated obligations — prior periods	428	570
Accounts payable to Member States	6	1 062
Other accounts payable[f]	574	15
Inter-fund balances payable	2 309	1 247
Due to United Nations Mission in Haiti	2 000	1 000
Deferred credits	12	91
Inter-office transactions pending processing	5	-
Total liabilities	**7 633**	**8 154**
Reserves and fund balances		
Cumulative surplus (deficit)	3 927	3 589
Total reserves and fund balances	**3 927**	**3 589**
Total liabilities, reserves and fund balances	**11 560**	**11 743**

[a] See note 2 (a).

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Includes voluntary contribution in kind of $1,147,000 from Switzerland for one aircraft for which budgetary provisions were made and contribution in cash of $274,066 also from Switzerland for which no budgetary provisions were made.

[d] Includes staff assessment adjustment of $366,524 relating to prior periods, field consolidation adjustments relating to prior periods of $177,211, and other expenditure adjustments of $1,919, less accounting adjustments, to deferred charges of $70,391 and miscellaneous credits of $1,624.

[e] Includes $35,600 relating to loss of cash.

[f] Includes prior period obligations amounting to $202,567 for claims pending settlement, which have been transferred to accounts payable.

The accompanying notes are an integral part of the financial statements.

Schedule 12.1

United Nations Observer Mission in Georgia

Expenditure for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers	3 436	3 277	149	3 426
Military contingents				
Rations	-	-	-	-
Contingent-owned equipment	13	-	13	13
Death and disability compensation	40	-	40	40
Subtotal, military contingents	**53**	**-**	**53**	**53**
Civilian personnel				
International and local staff	9 447	9 016	175	9 191
Premises/accommodation/infrastructure	783	587	101	688
Transport operations				
Purchase of vehicles	1 593	1 323	252	1 575
Workshop equipment	22	20	1	21
Spare parts, repairs and maintenance	626	370	239	609
Petrol, oil and lubricants	103	82	12	94
Vehicle insurance	26	37	-	37
Subtotal, transport operations	**2 370**	**1 832**	**504**	**2 336**
Air operations	2 205	2 035	158	2 193
Communications				
Communications equipment	542	60	544	604
Spare parts and supplies	137	76	55	131
Workshop and test equipment	28	18	9	27
Commercial communications	265	181	28	209
Subtotal, communications	**972**	**335**	**636**	**971**
Other equipment	555	409	132	541
Supplies and services	910	488	391	879
Freight	214	214	-	214
Special programmes				
Public information programmes	12	6	-	6
Training programme	15	16	-	16
Subtotal, special programmes	**27**	**22**	**-**	**22**
United Nations Logistics Base at Brindisi	159	159	-	159
Programme support costs	990	990	-	990
Total	**22 121**	**19 364**	**2 299**	**21 663**

Schedule 12.2

UNITED NATIONS OBSERVER MISSION IN GEORGIA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Afghanistan	559	63	0	622	436	123	63	622
Albania	297	112	362	47	0	0	47	47
Algeria	1,843	3,876	4,273	1,446	0	0	1,446	1,446
Andorra	290	740	722	308	0	0	308	308
Angola	397	182	309	270	0	88	182	270
Antigua and Barbuda	314	36	0	350	209	105	36	350
Argentina	26,527	33,067	13,625	45,969	0	12,902	33,067	45,969
Armenia	747	702	1,280	169	0	0	169	169
Australia	0	272,450	272,450	0	0	0	0	0
Austria	0	173,084	173,084	0	0	0	0	0
Azerbaijan	16,313	1,512	17,487	338	0	0	338	338
Bahamas	683	555	1,238	0	0	0	0	0
Bahrain	18	645	402	261	0	0	261	261
Bangladesh	162	182	344	0	0	0	0	0
Barbados	151	296	276	171	0	0	171	171
Belarus	69,922	4,540	1,227	73,235	53,494	15,201	4,540	73,235
Belgium	0	202,887	202,887	0	0	0	0	0
Belize	191	20	8	203	86	97	20	203
Benin	159	36	180	15	0	0	15	15
Bhutan	457	20	469	8	0	0	8	8
Bolivia	1,191	277	1,361	107	0	0	107	107
Bosnia and Herzegovina	1,576	184	12	1,748	1,300	264	184	1,748
Botswana	0	182	182	0	0	0	0	0
Brazil	177,791	55,062	47,689	185,164	74,966	55,136	55,062	185,164
Brunei	620	740	678	682	0	0	682	682
Bulgaria	1,928	1,182	1,237	1,873	0	691	1,182	1,873
Burkina Faso	541	36	0	577	436	105	36	577
Burundi	533	20	0	553	436	97	20	553
Cambodia	538	36	0	574	344	194	36	574
Cameroon	863	499	0	1,362	441	422	499	1,362
Canada	0	514,736	514,736	0	0	0	0	0
Cape Verde	533	28	0	561	436	97	28	561
Central African Republic	541	28	0	569	436	105	28	569
Chad	533	20	545	8	0	0	8	8
Chile	9,469	4,500	3	13,966	6,071	3,395	4,500	13,966

Schedule 12.2

UNITED NATIONS OBSERVER MISSION IN GEORGIA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
China	106	210,560	210,654	12	12	0	0	12
Colombia	1,776	4,004	2	5,778	0	1,774	4,004	5,778
Comoros	533	20	0	553	436	97	20	553
Congo	1,053	112	0	1,165	824	229	112	1,165
Congo, Dem. Rep.	1,203	277	12	1,468	874	317	277	1,468
Costa Rica	4,621	608	46	1,025	0	417	608	1,025
Cote d'Ivoire	739	387	29	1,097	323	387	387	1,097
Croatia	11,525	1,697	3	13,219	8,953	2,569	1,697	13,219
Cuba	624	1,200	1,425	399	0	0	399	399
Cyprus	0	1,254	1,254	0	0	0	0	0
Czech Republic	0	26,757	16,058	10,699	0	0	10,699	10,699
D.P.R. of Korea	5,578	923	1	6,500	4,152	1,425	923	6,500
Denmark	0	127,139	127,139	0	0	0	0	0
Djibouti	533	20	0	553	436	97	20	553
Dominica	533	20	0	553	436	97	20	553
Dominican Republic	269	573	293	549	0	269	280	549
Ecuador	2,706	775	2,731	750	323	0	427	750
Egypt	1,213	2,474	2,613	1,074	0	969	105	1,074
El Salvador	1,261	442	0	1,703	874	387	442	1,703
Equatorial Guinea	533	20	545	8	0	0	8	8
Eritrea	140	20	0	160	43	97	20	160
Estonia	4,649	703	5,121	231	0	0	231	231
Ethiopia	347	118	78	387	119	150	118	387
Fiji	0	148	12	136	0	0	136	136
Finland	0	99,643	99,643	0	0	0	0	0
France	696,997	1,464,631	1,550,891	610,737	0	0	610,737	610,737
Gabon	1,589	610	0	2,199	1,096	493	610	2,199
Gambia	533	20	0	553	436	97	20	553
Georgia	16,053	1,421	3	17,471	13,095	2,955	1,421	17,471
Germany	155,907	1,793,407	1,947,740	1,574	0	0	1,574	1,574
Ghana	10	258	256	12	0	0	12	12
Greece	692	56,229	56,921	0	0	0	0	0
Grenada	533	20	0	553	436	97	20	553
Guatemala	2,427	683	0	3,110	1,741	686	683	3,110
Guinea	550	54	0	604	436	114	54	604

UNITED NATIONS OBSERVER MISSION IN GEORGIA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Guinea-Bissau	533	20	0	553	436	97	20	553
Guyana	592	36	0	628	398	194	36	628
Haiti	358	36	0	394	253	105	36	394
Honduras	600	130	47	683	307	246	130	683
Hungary	0	4 410	4 410	0	0	0	0	0
Iceland	0	5,904	5 904	0	0	0	0	0
India	0	11,146	11 146	0	0	0	0	0
Indonesia	10,446	6 588	4	17 030	4,936	5,506	6,588	17,030
Iran, Islamic Republic	4,776	9 152	10 960	2 968	0	0	2,968	2 968
Iraq	15,976	2 436	3	18 409	11,980	3,993	2 436	18,409
Ireland	0	41 242	41 242	0	0	0	(0)	(0)
Israel	2,649	12 437	11,879	3 207	0	0	3 207	3 207
Italy	0	998 840	998 840	0	0	0	0	0
Jamaica	94	220	0	314	0	94	220	314
Japan	0	3 502 761	3,043 267	459 494	0	0	459 494	459 494
Jordan	91	258	257	92	0	0	92	92
Kazakhstan	0	3 507	239	3 268	0	0	3 268	3 268
Kenya	417	258	22	653	118	277	258	653
Kuwait	0	5 315	5 080	235	0	0	235	235
Kyrgyzstan	4,099	425	4 146	378	0	0	378	378
Lao, People's Dem. Rep.	147	20	0	167	56	91	20	167
Latvia	10,067	1 291	11 358	0	0	0	0	0
Lebanon	1,282	590	0	1 872	825	457	590	1 872
Lesotho	282	36	0	318	177	105	36	318
Liberia	1,085	73	0	1 158	874	211	73	1 158
Libyan Arab Jamahiriya	19,133	5 387	253	24 267	12 547	6 333	5 387	24 267
Liechtenstein	0	1 014	1 014	0	0	0	0	0
Lithuania	3,553	1 236	3 654	1 135	0	0	1 135	1 135
Luxembourg	3,622	12 364	13 574	2 412	0	0	2 412	2 412
Madagascar	569	54	0	623	455	114	54	623
Malawi	11	36	17	30	0	0	30	30
Malaysia	0	6 420	6 420	0	0	0	0	0
Maldives	533	20	0	553	436	97	20	553
Mali	550	45	0	595	436	114	45	595
Malta	71	518	259	330	0	0	330	330

Schedule 12.2

UNITED NATIONS OBSERVER MISSION IN GEORGIA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Marshall Islands	700	36	3	733	503	194	36	733
Mauritania	533	20	0	553	436	97	20	553
Mauritius	0	333	28	305	0	0	305	305
Mexico	12,787	35,447	34,163	14,071	0	0	14,071	14,071
Micronesia	0	36	12	24	0	0	24	24
Monaco	54	647	701	0	0	0	0	0
Mongolia	808	73	0	881	597	211	73	881
Morocco	1,124	1,512	127	2,509	0	1,123	1,386	2,509
Mozambique	230	28	0	258	125	105	28	258
Myanmar	71	155	166	60	0	0	60	60
Namibia	56	128	10	174	0	56	118	174
Nepal	0	72	72	0	0	0	0	0
Netherlands	0	299,855	299,855	0	0	0	0	0
New Zealand	2,384	40,778	43,162	0	0	0	0	0
Nicaragua	1,085	55	0	1,140	874	211	55	1,140
Niger	541	36	0	577	436	105	36	577
Nigeria	8,981	2,029	10,395	615	0	0	615	615
Norway	6,067	112,099	118,144	22	0	0	22	22
Oman	830	1,864	1,880	814	0	814	0	814
Pakistan	61	2,196	1,349	908	0	0	908	908
Palau, Republic of	70	20	(16)	106	72	14	20	106
Panama	1,132	535	0	1,667	675	457	535	1,667
Papua New Guinea	56	128	64	120	0	0	120	120
Paraguay	857	518	791	584	340	28	216	584
Peru	7,786	3,321	2	11,105	5,233	2,551	3,321	11,105
Philippines	1,592	2,896	1,527	2,961	0	301	2,660	2,961
Poland	0	8,452	780	7,672	0	0	7,672	7,672
Portugal	2,305	67,334	34,076	35,563	1,073	1,219	33,271	35,563
Qatar	3,660	1,220	2,345	2,535	572	743	1,220	2,535
Republic of Korea	19,036	35,964	39,256	15,744	0	0	15,744	15,744
Republic of Moldova	11,482	1,126	12,333	275	0	0	275	275
Republic of Yemen	612	182	0	794	436	176	182	794
Romania	6,003	3,118	4	9,117	1,566	4,433	3,118	9,117
Russian Federation	120,414	490,368	578,788	31,994	31	0	31,963	31,994
Rwanda	541	28	0	569	436	105	28	569

Schedule 12.2

UNITED NATIONS OBSERVER MISSION IN GEORGIA

Assessed contributions unpaid as at 30 June 1999
(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Saint Kitts and Nevis	11	20	17	14	0	0	14	14
Saint Lucia	381	20	0	401	284	97	20	401
San Marino	114	368	482	0	0	0	0	0
Sao Tome & Principe	533	20	0	553	436	97	20	553
Saudi Arabia	20 599	21 459	21 495	20 563	0	0	20 563	20 563
Senegal	577	109	0	686	436	141	109	686
Seychelles	541	36	0	577	436	105	36	577
Sierra Leone	533	20	0	553	436	97	20	553
Singapore	0	6 329	6 329	0	0	0	0	0
Slovakia	(0)	1 698	1 698	(0)	0	(0)	0	(0)
Slovenia	2 038	2 233	2 180	2 091	0	42	2 049	2 091
Solomon Islands	533	20	545	8	0	0	8	8
Somalia	533	20	0	553	436	97	20	553
South Africa	0	67 444	67 444	0	0	0	0	0
Spain	0	476 076	476 076	0	0	0	0	0
Sri Lanka	231	461	508	184	0	0	184	184
St. Vincent & the Grenadines	533	20	0	553	436	97	20	553
Sudan	604	147	0	751	436	168	147	751
Suriname	184	72	0	256	61	123	72	256
Swaziland	220	73	232	61	0	0	61	61
Sweden	0	201 410	201 410	0	0	0	0	0
Syrian Arab Republic	6 105	2 324	7 445	984	0	0	984	984
Tajikistan	3 122	240	77	3 285	2 552	493	240	3 285
Tanzania, United Rep. of	17	63	40	40	17	0	23	40
The FYR of Macedonia	1 334	166	0	1 500	1 070	264	166	1 500
Thailand	58	5 997	6 055	0	0	0	0	0
Togo	541	28	0	569	436	105	28	569
Trinidad and Tobago	0	645	645	0	0	0	0	0
Tunisia	2 078	1 034	1	3 111	1 056	1 021	1 034	3 111
Turkey	941	16 239	9 723	7 457	211	0	7 246	7 457
Turkmenistan	226	425	1	650	0	225	425	650
Uganda	159	72	0	231	36	123	72	231
Ukraine	223 554	49 452	127	272 879	97 405	126 022	49 452	272 879
United Arab Emirates	3 114	6 551	6 927	2 738	0	0	2 738	2 738
United Kingdom	19	1 142 360	1 142 379	0	0	0	0	0

Schedule 12.2

UNITED NATIONS OBSERVER MISSION IN GEORGIA

Assessed contributions unpaid as at 30 June 1999
(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
United States of America	4 828 412	5 918 993	4 907 911	5 839 494	581	716	5 838 197	5 839 494
Uruguay	1 969	1 791	1 158	2 602	0	811	1 791	2 602
Uzbekistan	0	2 103	163	1 940	0	0	1 940	1 940
Vanuatu	533	20	0	553	436	97	20	553
Venezuela	3 727	7 583	8	11 302	0	3 719	7 583	11 302
Viet Nam	303	313	0	616	0	303	313	616
Western Samoa	119	20	9	130	13	97	20	130
Yugoslavia	12 738	1 734	2	14 470	9 922	2 814	1 734	14 470
Zambia	121	45	127	39	0	0	39	39
Zimbabwe	374	166	0	540	206	168	166	540
TOTAL	6 637 881	16 753 015	15 495 758	7 895 138	339 213	271 764	7 284 161	7 895 138

Statement XIII

United Nations Mission of Observers in Tajikistan (UNMOT)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Period	
	1 July 1998–30 June 1999	*1 July 1997–30 June 1998*
Income		
Assessed contributions[b]	20 000	15 000
Voluntary contributions	–	1 340
Interest income	388	236
Other miscellaneous income	180	34
Total income	**20 568**	**16 610**
Expenditure (schedule 14.1)		
Total expenditure	**16 361**	**13 931**
Excess (shortfall) of income over expenditure	**4 207**	**2 679**
Prior period adjustments	(3)	(590)
Net excess (shortfall) of income over expenditure	**4 204**	**2 089**
Savings on or cancellation of prior period obligations	1 820	6
Credits returned to Member States[c]	(2 408)	(4 368)
Reserves and fund balances, beginning of period	4 057	6 330
Reserves and fund balances, end of period	**7 673**	**4 057**

Statement XIII (concluded)

United Nations Mission of Observers in Tajikistan (UNMOT)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	1998
Assets		
Cash and term deposits	10 323	3 970
Assessed contributions receivable from Member States[b]	4 909	7 006
Other accounts receivable	106	154
Deferred charges	40	14
Total assets	**15 378**	**11 144**
Liabilities		
Unliquidated obligations — current period	3 949	3 535
Unliquidated obligations — prior periods	177	1 567
Unliquidated obligations — future period	25	–
Accounts payable to Member States	1 948	308
Other accounts payable[d]	118	534
Inter-fund balances payable	1 467	1 122
Deferred credits	4	19
Inter-office transactions pending processing	17	2
Total liabilities	**7 705**	**7 087**
Reserves and fund balances		
Cumulative surplus	7 673	4 057
Total reserves and fund balances	**7 673**	**4 057**
Total liabilities, reserves and fund balances	**15 378**	**11 144**

[a] See note 2 (a).

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Under the terms of General Assembly resolutions 53/19 of 2 November 1998 and 53/19 B of 8 June 1999, the total assessment on Member States was reduced by $2,408,400, representing the unencumbered balance for the period ending 30 June 1998.

[d] Includes $64,596, representing claims pending settlement that have been transferred from prior period unliquidated obligations to accounts payable.

The accompanying notes are an integral part of the financial statements.

Schedule 13.1

United Nations Mission of Observers in Tajikistan

Expenditure for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers	1 814	1 448	90	1 538
Military contingents				
Rations	15	6	-	6
Death and disability compensation	55	49	6	55
Contingent-owned equipment	7	-	7	7
Subtotal, military contingents	**77**	**55**	**13**	**68**
Civilian police	68	57	1	58
Civilian personnel				
International and local staff	10 428	7 260	208	7 468
Premises/accommodation/infrastructure	202	101	70	171
Transport operations				
Purchase of vehicles	1 984	16	1 958	1 974
Rental of vehicles	9	2	-	2
Spare parts, repairs and maintenance	258	59	176	235
Subtotal, transport operations	**2 251**	**77**	**2 134**	**2 211**
Air operations	2 599	2 027	416	2 443
Communications				
Communications equipment	203	69	317	386
Spare parts and supplies	75	75	164	239
Commercial communications	674	226	23	249
Subtotal, communications	**952**	**370**	**504**	**874**
Other equipment	464	121	321	442
Supplies and services	439	247	156	403
Freight	13	5	4	9
Special programmes				
Public information programmes	90	46	32	78
Assistance for disarmament and demobilization	121	116	-	116
Subtotal, special programmes	**211**	**162**	**32**	**194**
United Nations Logistics Base at Brindisi	67	67	-	67
Programme support costs	415	415	-	415
Total	**20 000**	**12 412**	**3 949**	**16 361**

Schedule 13.2

UNITED NATIONS MISSION OF OBSERVERS IN TAJIKISTAN

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Afghanistan	245	64	14	295	138	84	73	295
Albania	157	113	229	41	0	0	41	41
Algeria	2,130	3,975	618	5,487	0	980	4,507	5,487
Andorra	593	749	1,259	83	0	0	83	83
Angola	269	185	182	272	0	64	208	272
Antigua and Barbuda	107	37	12	132	21	69	42	132
Argentina	18,418	33,021	6,898	44,541	0	8,002	36,539	44,541
Armenia	489	742	1,186	45	0	0	45	45
Australia	33,655	276,229	278,960	30,924	0	0	30,924	30,924
Austria	58,668	175,495	195,719	38,444	0	0	38,444	38,444
Azerbaijan	6,407	1,612	7,927	92	0	0	92	92
Bahamas	356	561	855	62	0	0	62	62
Bahrain	327	658	747	238	0	0	238	238
Bangladesh	108	185	273	20	0	0	20	20
Barbados	162	299	175	286	0	0	286	286
Belarus	22,840	4,772	1,776	25,836	10,370	9,918	5,548	25,836
Belgium	72,028	205,713	254,725	23,016	0	0	23,016	23,016
Belize	147	20	11	156	72	62	22	156
Benin	152	37	179	10	0	0	10	10
Bhutan	184	20	202	2	0	0	2	2
Bolivia	561	282	719	124	0	0	124	124
Bosnia and Herzegovina	550	187	29	708	317	180	211	708
Botswana	23	185	188	20	0	0	20	20
Brazil	94,031	55,937	6,402	143,566	42,153	38,531	62,882	143,566
Brunei	330	750	292	788	0	0	788	788
Bulgaria	823	1,250	256	1,817	0	359	1,458	1,817
Burkina Faso	226	37	12	251	140	69	42	251
Burundi	216	20	11	225	141	62	22	225
Cambodia	195	38	23	210	41	126	43	210
Cameroon	606	507	50	1,063	188	304	571	1,063
Canada	24,885	522,800	490,218	57,467	0	0	57,467	57,467
Cape Verde	216	27	11	232	141	62	29	232
Central African Republic	239	30	12	257	153	69	35	257
Chad	216	20	234	2	0	0	2	2
Chile	5,341	4,530	393	9,478	2,003	2,426	5,049	9,478

Schedule 13.2

UNITED NATIONS MISSION OF OBSERVERS IN TAJIKISTAN

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
China	69,228	212,744	257,301	24,671	11	0	24,660	24,671
Colombia	1,110	4,060	4,715	455	0	0	455	455
Comoros	216	20	11	225	141	62	22	225
Congo	468	113	27	554	274	154	126	554
Congo, Dem Rep	561	282	37	806	264	223	319	806
Costa Rica	359	621	56	924	0	225	699	924
Cote d'Ivoire	465	398	85	778	48	277	453	778
Croatia	4,865	1,761	297	6,329	2,556	1,753	2,020	6,329
Cuba	938	1,244	2,073	109	0	0	109	109
Cyprus	156	1,272	802	626	0	0	626	626
Czech Republic	12,250	27,624	35,168	4,706	0	0	4,706	4,706
D P R of Korea	2,485	960	165	3,280	1,206	972	1,102	3,280
Denmark	15,718	128,914	130,213	14,419	0	0	14,419	14,419
Djibouti	184	20	(21)	225	141	62	22	225
Dominica	216	20	11	225	141	62	22	225
Dominican Republic	293	582	331	544	66	100	378	544
Ecuador	1,227	792	1,263	756	297	0	459	756
Egypt	887	2,514	2,869	532	0	0	532	532
El Salvador	633	449	46	1,036	255	277	504	1,036
Equatorial Guinea	216	20	234	2	0	0	2	2
Eritrea	31	20	11	40	0	18	22	40
Estonia	2,035	727	2,700	62	0	0	62	62
Ethiopia	212	123	86	249	32	78	139	249
Fiji	18	150	151	17	0	0	17	17
Finland	12,309	101,026	102,025	11,310	0	0	11,310	11,310
France	727,165	1,485,414	2,046,826	165,753	0	0	165,753	165,753
Gabon	750	624	58	1,316	250	359	707	1,316
Gambia	216	20	11	225	141	62	22	225
Georgia	6,362	1,519	342	7,539	3,752	2,000	1,787	7,539
Germany	220,324	1,817,208	1,832,872	204,660	0	0	204,660	204,660
Ghana	18	261	250	29	0	0	29	29
Greece	6,315	56,450	55,807	6,958	0	0	6,958	6,958
Grenada	216	20	11	225	141	62	22	225
Guatemala	1,163	696	79	1,780	518	478	784	1,780
Guinea	237	54	13	278	139	77	62	278

UNITED NATIONS MISSION OF OBSERVERS IN TAJIKISTAN

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Guinea-Bissau	216	20	11	225	141	62	22	225
Guyana	264	38	23	279	110	126	43	279
Haiti	226	37	12	251	140	69	42	251
Honduras	278	134	30	382	64	166	152	382
Hungary	544	4 470	4 514	500	0	0	500	500
Iceland	732	5 989	6 053	668	0	0	668	668
India	4 635	11 317	14 704	1 248	0	0	1 248	1 248
Indonesia	6 560	6 660	3 909	9 311	0	1 860	7 451	9 311
Iran, Islamic Republic	5 541	9 505	14 241	805	0	0	805	805
Iraq	7 320	2 557	465	9 412	3 730	2 726	2 956	9 412
Ireland	5 102	41 821	42 249	4 674	0	0	4 674	4 674
Israel	4 804	12 582	7 777	9 609	0	0	9 609	9 609
Italy	457 598	1 012 714	1 356 964	113 348	0	0	113 348	113 348
Jamaica	130	224	33	321	0	69	252	321
Japan	1 128 854	3 532 507	4 244 362	416 999	0	0	416 999	416 999
Jordan	142	266	383	25	0	0	25	25
Kazakhstan	1 544	3 674	640	4 578	0	333	4 245	4 578
Kenya	291	261	173	379	0	86	293	379
Kuwait	705	5 431	1 200	4 936	0	0	4 936	4 936
Kyrgyzstan	1 592	444	1 910	126	0	0	126	126
Lao, People's Dem. Rep.	132	20	11	141	57	62	22	141
Latvia	4 329	1 355	5 584	100	0	0	100	100
Lebanon	705	600	54	1 251	247	331	673	1 251
Lesotho	142	37	12	167	56	69	42	167
Liberia	450	74	25	499	276	139	84	499
Libyan Arab Jamahiriya	9 224	5 523	734	14 013	3 368	4 387	6 258	14 013
Liechtenstein	115	1 019	1 009	125	0	0	125	125
Lithuania	1 938	1 301	2 202	1 037	0	0	1 037	1 037
Luxembourg	5 054	12 519	16 154	1 419	0	0	1 419	1 419
Madagascar	237	54	13	278	139	77	62	278
Malawi	41	37	41	37	0	0	37	37
Malaysia	2 107	6 489	7 845	751	0	0	751	751
Maldives	132	20	21	131	49	60	22	131
Mali	237	46	13	270	139	77	54	270
Malta	119	525	580	64	0	0	64	64

Schedule 13.2

UNITED NATIONS MISSION OF OBSERVERS IN TAJIKISTAN

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Marshall Islands	432	38	43	427	258	126	43	427
Mauritania	216	20	11	225	141	62	22	225
Mauritius	41	335	217	159	0	0	159	159
Mexico	13,328	35,875	38,198	11,005	0	0	11,005	11,005
Micronesia	5	38	23	20	0	0	20	20
Monaco	263	645	825	83	0	0	83	83
Mongolia	299	74	25	348	125	139	84	348
Morocco	860	1,535	2,123	272	0	0	272	272
Mozambique	100	30	12	118	17	66	35	118
Myanmar	125	159	236	48	0	0	48	48
Namibia	64	130	180	14	0	0	14	14
Nepal	9	73	57	25	0	0	25	25
Netherlands	101,559	304,014	371,540	34,033	0	0	34,033	34,033
New Zealand	5,056	41,362	41,807	4,611	0	0	4,611	4,611
Nicaragua	450	58	25	483	276	139	68	483
Niger	226	37	12	251	140	69	42	251
Nigeria	2,382	2,118	4,333	167	0	0	167	167
Norway	5,011	113,649	105,931	12,729	0	0	12,729	12,729
Oman	500	1,889	2,087	302	0	0	302	302
Pakistan	232	2,229	2,215	246	0	0	246	246
Palau, Republic of	81	20	20	81	36	23	22	81
Panama	712	549	657	604	117	0	487	604
Papua New Guinea	68	130	29	169	0	23	146	169
Paraguay	358	525	620	263	0	0	263	263
Peru	2,145	3,350	297	5,198	0	1,459	3,739	5,198
Philippines	1,678	2,932	2,224	2,386	0	0	2,386	2,386
Poland	3,777	8,662	11,575	864	0	0	864	864
Portugal	22,511	67,241	81,050	8,702	0	0	8,702	8,702
Qatar	1,868	1,235	744	2,359	81	890	1,388	2,359
Republic of Korea	19,096	36,399	51,347	4,148	0	0	4,148	4,148
Republic of Moldova	4,552	1,193	5,454	291	0	0	291	291
Republic of Yemen	301	185	20	466	132	126	208	466
Romania	3,358	3,232	515	6,075	0	2,376	3,699	6,075
Russian Federation	218,966	514,587	695,839	37,713	26	0	37,687	37,713
Rwanda	226	30	12	244	140	69	35	244

UNITED NATIONS MISSION OF OBSERVERS IN TAJIKISTAN

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Saint Kitts and Nevis	5	20	11	14	0	0	14	14
Saint Lucia	184	20	11	193	109	62	22	193
San Marino	293	374	625	42	0	0	42	42
Sao Tome & Principe	216	20	11	225	141	62	22	225
Saudi Arabia	12,255	21 817	14 504	19 568	0	0	19,568	19,568
Senegal	262	112	17	357	135	96	126	357
Seychelles	226	37	12	251	140	69	42	251
Sierra Leone	203	20	11	212	128	62	22	212
Singapore	764	6 403	6 432	735	0	0	735	735
Slovakia	242	1 749	1 829	162	0	(0)	162	162
Slovenia	1,393	2 261	2 895	759	0	0	759	759
Solomon Islands	216	20	234	2	0	0	2	2
Somalia	216	20	11	225	141	62	22	225
South Africa	8 351	68 397	69 103	7 645	0	0	7 645	7 645
Spain	172 208	482 691	600 827	54 072	0	0	54,072	54 072
Sri Lanka	226	469	470	225	0	0	225	225
St. Vincent & the Grenadines	216	20	11	225	141	62	22	225
Sudan	291	151	20	422	132	119	171	422
Suriname	114	73	14	173	7	84	82	173
Swaziland	200	74	25	249	26	139	84	249
Sweden	25,144	204 436	206 934	22 646	0	0	22,646	22,646
Syrian Arab Republic	3,176	2 353	228	5 301	1 266	1,397	2,638	5 301
Tajikistan	1 114	249	56	1 307	691	329	287	1,307
Tanzania, United Rep of	24	64	43	45	0	1	44	45
The FYR of Macedonia	511	171	31	651	277	180	194	651
Thailand	1 982	6 065	7 349	698	0	0	698	698
Togo	226	30	12	244	140	69	35	244
Trinidad and Tobago	224	658	811	71	0	0	71	71
Tunisia	1 240	1 049	117	2 172	299	695	1,178	2,172
Turkey	6 258	16 471	20 889	1 840	0	0	1,840	1 840
Turkmenistan	272	444	91	625	0	112	513	625
Uganda	87	73	14	146	0	64	82	146
Ukraine	285 514	54 357	14 655	325 216	174 902	85 059	65 255	325 216
United Arab Emirates	3 244	6 642	9 143	743	0	0	743	743
United Kingdom	56 096	1 158 842	1 085 934	129 004	0	0	129 004	129 004

Schedule 13.2

UNITED NATIONS MISSION OF OBSERVERS IN TAJIKISTAN

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
United States of America	2,909,801	6,091,420	6,274,609	2,726,612	63,676	402,536	2,260,400	2,726,612
Uruguay	1,289	1,819	573	2,535	0	490	2,045	2,535
Uzbekistan	352	2,213	771	1,794	0	0	1,794	1,794
Vanuatu	216	20	11	225	141	62	22	225
Venezuela	5,788	7,812	1,153	12,447	0	3,555	8,892	12,447
Viet Nam	251	323	41	533	0	164	369	533
Western Samoa	87	20	14	93	15	56	22	93
Yugoslavia	5,378	1,811	326	6,863	2,857	1,918	2,088	6,863
Zambia	298	46	324	20	0	0	20	20
Zimbabwe	251	168	100	319	42	89	188	319
TOTAL	7,005,543	19,106,961	21,203,278	4,909,227	321,663	582,527	4,005,037	4,909,227

Statement XIV

United Nations Observer Mission in Angola (MONUA) and United Nations Angola Verification Mission (UNAVEM)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Period	
	1 July 1998–30 June 1999	*1 July 1997–30 June 1998*
Income		
Assessed contributions[b]	133 099	175 000
Voluntary contributions	-	2
Interest income	2 900	3 876
Other/miscellaneous income[c]	3 575	4 533
Total income	**139 664**	**183 411**
Expenditure (schedule 14.1)		
Total expenditure	**132 950**	**170 428**
Excess (shortfall) of income over expenditure	6 714	12 983
Prior period adjustment	4	(18 752)
Net excess (shortfall) of income over expenditure	**6 718**	**(5 769)**
Savings on or cancellation of prior period obligations	33 356	2 241
Credits returned to Member States[d]	(4 722)	(22 491)
Reserves and fund balances, beginning of period	46 161	72 180
Reserves and fund balances, end of period	**81 513**	**46 161**

Statement XIV (concluded)

United Nations Observer Mission in Angola (MONUA) and United Nations Angola Verification Mission (UNAVEM)[a]

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	*1998*
Assets		
Cash and term deposits	49 024	54 110
Short-term investment[e]	20 000	-
Assessed contributions receivable from Member States[b]	129 118	122 551
Other accounts receivable	5 099	3 851
Deferred charges	364	487
Inter-office transactions pending processing	650	1 171
Total assets	**204 255**	**182 170**
Liabilities		
Unliquidated obligations — current period	51 859	47 011
Unliquidated obligations — prior periods	59 528	82 897
Accounts payable to Member States	2 044	839
Other accounts payable[f]	4 287	530
Inter-fund balances payable	4 266	3 668
Deferred credits	717	1 001
Inter-office transactions pending processing	41	63
Total liabilities	**122 742**	**136 009**
Reserves and fund balances		
Cumulative surplus	81 513	46 161
Total reserves and fund balances	**81 513**	**46 161**
Total liabilities, reserves and fund balances	**204 255**	**182 170**

[a] See note 2 (a).

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Includes $2,479,390, representing refund of prior period expenditures.

[d] Under the terms of General Assembly resolution 53/228 of 8 June 1999, the total assessment on Member States was reduced by $149,720 and $4,751,900, representing the unencumbered balances for the periods from 3 January 1989 to 30 September 1994 and 1 July 1997 to 30 June 1998 respectively.

[e] The market value of short-term investments at 30 June 1999 was $20,129,584.

[f] Includes $2,755,901, representing claims pending settlement that have been transferred from prior period unliquidated obligations to accounts payable.

The accompanying notes are an integral part of the financial statements.

Schedule 14.1

United Nations Observer Mission in Angola

Expenditure for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers	1 713	1 637	76	1 713
Military contingents				
Standard troop cost, clothing and equipment	6 577	3 589	2 988	6 577
Welfare	75	68	7	75
Rations	1 934	1 492	442	1 934
Emplacement, rotation and repatriation	1 235	599	636	1 235
Other allowances	1 888	1 888	-	1 888
Contingent-owned equipment	36 064	-	36 064	36 064
Death and disability compensation	312	100	212	312
Subtotal, military contingents	**48 085**	**7 736**	**40 349**	**48 085**
Civilian police	6 531	6 388	143	6 531
Civilian personnel				
International and local staff	27 276	26 275	854	27 129
United Nations Volunteers	1 753	1 419	334	1 753
Subtotal, civilian personnel	**29 029**	**27 694**	**1 188**	**28 882**
Premises/accommodation/infrastructure	1 999	1 646	352	1 998
Transport operations				
Purchase of vehicles	45	-	45	45
Rental of vehicles	299	293	6	299
Spare parts, repairs and maintenance	640	346	294	640
Petrol, oil and lubricants	733	428	305	733
Vehicle insurance	642	642	-	642
Subtotal, transport operations	**2 359**	**1 709**	**650**	**2 359**
Air operations	13 629	10 254	3 375	13 629
Communications				
Communications equipment	30	30	-	30
Spare parts and supplies	296	64	232	296
Commercial communications	2 106	1 551	554	2 105
Subtotal, communications	**2 432**	**1 645**	**786**	**2 431**
Other equipment	709	536	173	709
Supplies and services	21 737	18 085	3 652	21 737
Freight	2 174	1 061	1 113	2 174
Special programmes				
Public information programmes	21	21	-	21
Training programmes	14	12	2	14
Subtotal, special programmes	**35**	**33**	**2**	**35**

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
United Nations Logistics Base at Brindisi	368	368	–	368
Programme support costs	2 299	2 299	–	2 299
Total	**133 099**	**81 091**	**51 859**	**132 950**

UNITED NATIONS OBSERVER MISSION IN ANGOLA AND UNITED NATIONS ANGOLA VERIFICATION MISSION

Assessed contributions unpaid as at 30 June 1999
(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Afghanistan	9 849	454	31	10 272	8 527	1 150	595	10 272
Albania	5 746	773	6 037	482	0	0	482	482
Algeria	9 446	27 108	19 592	16 962	0	0	16 962	16 962
Andorra	10 851	5 156	12 700	3 307	0	0	3 307	3 307
Angola	11 851	1 287	8 773	4 365	3 463	0	902	4 365
Antigua and Barbuda	3 727	258	28	3 957	2 546	1 083	328	3 957
Argentina	311 376	230 432	230 354	311 454	0	32 407	279 047	311 454
Armenia	9 607	4 930	12 026	2 511	0	0	2 511	2 511
Australia	487 613	1 902 751	2 390 364	0	0	0	0	0
Austria	311 405	1 208 803	1 520 208	0	0	0	0	0
Azerbaijan	255 766	10 644	765	265 645	219 349	28 433	14 863	260 645
Bahamas	6 739	3 867	9 467	1 139	0	0	1 139	1 139
Bahrain	6 768	4 514	5 968	5 315	0	0	5 315	5 315
Bangladesh	1 502	1 287	2 789	0	(0)	0	0	(0)
Barbados	1 208	2 064	628	2 644	96	0	2 548	2 644
Belarus	2 466 253	31 868	4 022	2 494 099	2 297 371	153 326	43 402	2 494 099
Belgium	365 188	1 416 929	1 782 117	0	0	0	0	0
Belize	6 777	129	68	6 838	5 667	1 007	164	6 838
Benin	7 063	258	7 168	153	0	0	153	153
Bhutan	7 483	129	7 545	67	0	0	67	67
Bolivia	20 152	1 936	10 081	12 007	7 010	2 577	2 420	12 007
Bosnia and Herzegovina	23 098	1 289	68	24 319	20 308	2 371	1 640	24 319
Botswana	333	1 287	1 620	0	0	0	0	0
Brazil	1 075 510	384 656	886 116	574 050	0	82 920	491 130	574 050
Brunei	1 327	5 156	2 956	3 527	0	0	3 527	3 527
Bulgaria	11 373	8 300	6 031	13 642	0	2 177	11 465	13 642
Burkina Faso	8 625	258	8 883	0	0	0	0	0
Burundi	9 733	129	25	9 837	8 623	1 050	164	9 837
Cambodia	9 528	259	137	9 650	7 308	2 012	330	9 650
Cameroon	17 241	3 482	107	20 616	13 163	2 986	4 467	20 616
Canada	931 157	1 595 731	2 526 888	0	0	0	0	0
Cape Verde	8 648	193	25	8 816	7 538	1 050	228	8 816
Central African Republic	9 890	194	28	10 056	8 709	1 083	264	10 056
Chad	9 589	129	9 653	65	0	0	65	65
Chile	28 591	31 408	856	59 143	0	19 788	39 355	59 143

Schedule 14.2

UNITED NATIONS OBSERVER MISSION IN ANGOLA AND UNITED NATIONS ANGOLA VERIFICATION MISSION

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
China	371 058	1 469 785	1 375 434	465 410	274	0	465 136	465 410
Colombia	10 160	27 965	25 318	12 807	0	0	12 807	12 807
Comoros	9 733	129	25	9 837	8 623	1 050	164	9 837
Congo	16 281	773	59	16 995	13 779	2 235	981	16 995
Congo, Dem. Rep.	12 369	1 936	81	14 224	9 148	2 577	2 499	14 224
Costa Rica	22 809	4 255	2 001	25 063	16 422	3 191	5 450	25 063
Cote d'Ivoire	12 911	2 713	98	15 526	9 119	2 850	3 557	15 526
Croatia	176 583	11 897	655	187 825	149 892	22 098	15 835	187 825
Cuba	13 386	8 403	21 789	0	0	0	0	0
Cyprus	2 392	8 763	11 155	0	0	0	0	0
Czech Republic	56 926	187 355	226 347	17 934	0	0	17 934	17 934
D.P.R. of Korea	85 483	6 468	361	91 590	70 673	12 269	8 648	91 590
Denmark	227 178	887 919	1 115 097	0	0	0	0	0
Djibouti	9 733	129	25	9 837	8 623	1 050	164	9 837
Dominica	8 118	129	25	8 222	7 008	1 050	164	8 222
Dominican Republic	2 178	3 996	824	5 350	0	229	5 121	5 350
Ecuador	44 576	5 418	43 296	6 698	0	0	6 698	6 698
Egypt	4 553	17 277	21 830	0	0	0	0	0
El Salvador	21 001	3 093	97	23 997	17 210	2 850	3 937	23 997
Equatorial Guinea	9 822	129	25	9 926	8 712	1 050	164	9 926
Eritrea	2 062	129	25	2 166	952	1 050	164	2 166
Estonia	76 366	4 913	283	80 996	64 773	9 693	6 530	80 996
Ethiopia	6 881	837	552	7 166	5 846	237	1 083	7 166
Fiji	241	1 029	435	835	0	0	835	835
Finland	176 789	695 894	872 683	0	0	0	0	0
France	5 336 340	10 229 165	8 739 382	6 826 123	0	0	6 826 123	6 826 123
Gabon	20 649	4 259	125	24 783	15 999	3 259	5 525	24 783
Gambia	9 822	129	25	9 926	8 712	1 050	164	9 926
Georgia	241 091	10 002	756	250 337	209 960	26 296	14 081	250 337
Germany	3 208 979	12 523 732	15 728 695	4 016	(0)	0	4 016	4 016
Ghana	452	1 803	2 255	0	0	0	0	0
Greece	336 986	392 141	356 183	372 944	0	97 702	275 242	372 944
Grenada	8 118	129	25	8 222	7 008	1 050	164	8 222
Guatemala	41 302	4 770	174	45 898	34 434	5 358	6 106	45 898
Guinea	9 871	388	30	10 229	8 618	1 117	494	10 229

UNITED NATIONS OBSERVER MISSION IN ANGOLA AND UNITED NATIONS ANGOLA VERIFICATION MISSION

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Guinea-Bissau	8,266	129	25	8,370	7,156	1,050	164	8,370
Guyana	11,409	259	51	11,617	9,189	2,098	330	11,617
Haiti	8,117	258	28	8,347	6,936	1,083	328	8,347
Honduras	16,214	902	657	16,459	12,973	2,303	1,183	16,459
Hungary	7,808	30,798	38,606	0	0	0	0	0
Iceland	10,652	41,240	51,892	0	0	0	0	0
India	20,208	77,855	98,063	0	0	0	0	0
Indonesia	197,300	45,986	1,394	241,892	143,499	40,241	58,152	241,892
Iran, Islamic Republic	550,090	64,143	361,137	253,096	55,583	112,061	85,452	253,096
Iraq	277,686	17,096	1,020	293,762	236,181	34,367	23,214	293,762
Ireland	74,209	288,029	362,238	(0)	0	0	(0)	(0)
Israel	97,386	86,829	46,935	137,280	0	74,171	63,109	137,280
Italy	6,148,261	6,975,712	10,895,456	2,228,517	0	0	2,228,517	2,228,517
Jamaica	2,446	1,546	71	3,921	0	1,953	1,968	3,921
Japan	6,011,457	24,443,845	22,578,413	7,876,889	0	0	7,876,889	7,876,889
Jordan	647	1,810	1,346	1,111	0	0	1,111	1,111
Kazakhstan	379,852	24,604	1,410	403,046	331,146	38,576	33,324	403,046
Kenya	4,339	1,803	798	5,344	540	2,509	2,295	5,344
Kuwait	10,069	37,156	33,644	13,581	0	0	13,581	13,581
Kyrgyzstan	66,391	2,979	204	69,166	58,017	7,115	4,034	69,166
Lao, People's Dem. Rep	5,580	129	25	5,684	4,470	1,050	164	5,684
Latvia	166,799	9,068	175,867	0	0	0	0	0
Lebanon	18,194	4,123	115	22,202	13,831	3,123	5,248	22,202
Lesotho	5,768	258	28	5,998	4,587	1,083	328	5,998
Liberia	19,614	515	54	20,075	17,253	2,166	656	20,075
Libyan Arab Jamahiriya	326,025	37,688	1,620	362,093	261,617	51,536	48,940	362,093
Liechtenstein	3,116	7,077	8,960	1,233	1,027	0	206	1,233
Lithuania	143,881	8,681	8,622	143,940	112,778	19,316	11,846	143,940
Luxembourg	21,806	86,329	79,514	28,621	0	0	28,621	28,621
Madagascar	11,322	388	31	11,679	10,068	1,117	494	11,679
Malawi	946	258	924	280	0	0	280	280
Malaysia	11,254	44,825	56,079	0	0	0	0	0
Maldives	9,068	129	25	9,172	7,958	1,050	164	9,172
Mali	9,871	323	30	10,164	8,618	1,117	429	10,164
Malta	2,600	3,609	4,081	2,128	0	0	2,128	2,128

Schedule 14.2

UNITED NATIONS OBSERVER MISSION IN ANGOLA AND UNITED NATIONS ANGOLA VERIFICATION MISSION

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Marshall Islands	14,313	259	154	14,418	11,990	2,098	330	14,418
Mauritania	9,822	129	25	9,926	8,712	1,050	164	9,926
Mauritius	593	2,320	973	1,940	0	0	1,940	1,940
Mexico	63,386	247,494	143,353	167,527	0	0	167,527	167,527
Micronesia	31	259	114	176	0	0	176	176
Monaco	854	4,502	2,639	2,717	0	0	2,717	2,717
Mongolia	15,851	515	54	16,312	13,490	2,166	656	16,312
Morocco	9,743	10,568	8,420	11,891	0	0	11,891	11,891
Mozambique	1,599	194	28	1,765	418	1,083	264	1,765
Myanmar	604	1,097	993	708	0	0	708	708
Namibia	1,349	900	728	1,521	0	705	816	1,521
Nepal	121	516	479	158	0	0	158	158
Netherlands	537,478	2,094,125	2,631,603	0	0	0	0	0
New Zealand	72,905	284,817	357,722	0	0	0	0	0
Nicaragua	16,016	388	54	16,350	13,655	2,166	529	16,350
Niger	9,801	258	28	10,031	8,620	1,083	328	10,031
Nigeria	46,408	14,235	52,598	8,045	0	0	8,045	8,045
Norway	201,541	782,876	984,399	18	0	0	18	18
Oman	6,788	13,014	16,947	2,856	0	0	2,856	2,856
Pakistan	13,625	15,337	9,401	19,561	0	5	19,556	19,561
Palau, Republic of	2,184	129	833	1,480	20	1,296	164	1,480
Panama	20,113	3,743	869	22,987	14,996	3,123	4,868	22,987
Papua New Guinea	1,129	900	191	1,838	0	692	1,146	1,838
Paraguay	6,712	3,609	7,900	2,421	0	0	2,421	2,421
Peru	119,800	23,177	644	142,333	95,191	17,988	29,154	142,333
Philippines	20,860	20,228	20,964	20,124	0	2,427	17,697	20,124
Poland	16,315	59,116	27,188	48,243	0	0	48,243	48,243
Portugal	106,651	469,220	238,362	337,509	0	(0)	337,509	337,509
Qatar	52,577	8,506	21,697	39,386	18,183	10,376	10,827	39,386
Republic of Korea	261,166	251,103	342,719	169,550	0	0	169,550	169,550
Republic of Moldova	178,632	7,911	555	185,988	155,873	19,180	10,935	185,988
Republic of Yemen	10,503	1,287	44	11,746	8,750	1,356	1,640	11,746
Romania	84,304	21,851	1,136	105,019	38,572	37,422	29,025	105,019
Russian Federation	1,126,277	3,441,973	2,664,331	1,903,919	655	0	1,903,264	1,903,919
Rwanda	9,613	194	28	9,779	8,432	1,083	264	9,779

Schedule 14.2

UNITED NATIONS OBSERVER MISSION IN ANGOLA AND UNITED NATIONS ANGOLA VERIFICATION MISSION

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Saint Kitts and Nevis	15	129	25	119	0	0	119	119
Saint Lucia	7,490	129	25	7 594	6 380	1,050	164	7 594
San Marino	7,249	2 576	9 258	567	0	0	567	567
Sao Tome & Principe	8,266	129	25	8 370	7 156	1 050	164	8 370
Saudi Arabia	346,469	149 933	450 803	45 599	0	0	45 599	45 599
Senegal	8,353	775	36	9 092	6 886	1 220	986	9 092
Seychelles	9,126	258	28	9 356	7 945	1 083	328	9 356
Sierra Leone	9,822	129	25	9 926	8 712	1 050	164	9 926
Singapore	11,183	44 186	55 369	0	0	0	0	0
Slovakia	3,567	11 886	12 727	2 726	0	(0)	2 726	2 726
Slovenia	17,650	15 592	16 118	17 124	0	0	17 124	17 124
Solomon Islands	5,804	129	5 866	67	0	0	67	67
Somalia	9,733	129	25	9 837	8 623	1 050	164	9 837
South Africa	122,724	471 034	593 758	0	0	0	0	0
Spain	856,560	3,324,837	3 174 943	1 006 454	0	0	1 006 454	1 006 454
Sri Lanka	1,339	3 224	2 443	2 120	0	0	2 120	2 120
St. Vincent & the Grenadines	9,643	129	25	9 747	8 533	1 050	164	9 747
Sudan	10,287	1 033	42	11 278	8 606	1 322	1 350	11 278
Suriname	2,615	516	1 245	1 886	79	1 150	657	1 886
Swaziland	13,522	515	54	13 983	11 161	2 166	656	13 983
Sweden	361,907	1 406 841	1 768 725	23	0	0	23	23
Syrian Arab Republic	95,912	16 234	101 179	10 967	0	0	10 967	10 967
Tajikistan	47,219	1 684	127	48 776	41 921	4 608	2 247	48 776
Tanzania, United Rep. of	121	454	119	456	0	0	456	456
The FYR of Macedonia	17,989	1 161	68	19 082	15 199	2 371	1 512	19 082
Thailand	10,591	41 867	52 458	0	0	0	0	0
Togo	9,831	194	28	9 997	8 650	1 083	264	9 997
Trinidad and Tobago	1,141	4 514	5,655	0	0	0	0	0
Tunisia	37,670	7 218	259	44 629	27 438	8 004	9 187	44 629
Turkey	376,595	113 412	425 677	64 330	0	0	64 330	64 330
Turkmenistan	57,415	2 979	204	60 190	49 041	7 115	4 034	60 190
Uganda	2,949	516	31	3 434	1 627	1 150	657	3 434
Ukraine	11,919,912	349 572	32 965	12 236 519	10 585 774	1 133 937	516 808	12 236 519
United Arab Emirates	71,324	45 750	21 569	95 505	0	45 148	50 357	95 505
United Kingdom	2,048,770	7,978 657	10 027 427	0	0	0	0	0

Schedule 14.2

UNITED NATIONS OBSERVER MISSION IN ANGOLA AND UNITED NATIONS ANGOLA VERIFICATION MISSION

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
United States of America	70,547,924	40,528,768	24,421,918	86,654,773	2,619,025	32,692,457	51,343,291	86,654,773
Uruguay	46,577	12,503	40,341	18,739	0	2,790	15,949	18,739
Uzbekistan	4,880	14,773	931	18,722	0	0	18,722	18,722
Vanuatu	9,733	129	25	9,837	8,623	1,050	164	9,837
Venezuela	394,035	53,086	2,552	444,569	291,904	83,052	69,613	444,569
Viet Nam	4,304	2,196	89	6,411	1,214	2,298	2,899	6,411
Western Samoa	516	129	60	585	386	35	164	585
Yugoslavia	266,000	12,166	741	277,425	236,639	24,401	16,385	277,425
Zambia	76	323	302	97	0	0	97	97
Zimbabwe	7,259	1,160	42	8,377	5,578	1,322	1,477	8,377
TOTAL	122,549,595	130,162,583	123,594,161	129,118,016	18,953,548	35,060,127	75,104,341	129,118,016

Statement XV

United Nations Support Mission in Haiti (UNSMIH), United Nations Transition Mission in Haiti (UNTMIH) and United Nations Civilian Police Mission in Haiti (MIPONUH)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Period	
	1 July 1998–30 June 1999	*1 July 1997–30 June 1998*
Income		
Assessed contributions[b]	29 969	28 319
Voluntary contributions[c]	1 788	2 000
Interest income	686	500
Other/miscellaneous income	1 098	400
Total income	**33 541**	**31 219**
Expenditure (schedule 15.1)		
Total expenditure	**28 049**	**29 412**
Net excess (shortfall) of income over expenditure	**5 492**	**1 807**
Savings on or cancellation of prior period obligations	2 527	4
Credits returned to Member States[d]	(907)	(9 117)
Reserves and fund balances, beginning of period	2 544	9 850
Reserves and fund balances, end of period	**9 656**	**2 544**

Statement XV (concluded)

United Nations Support Mission in Haiti (UNSMIH), United Nations Transition Mission in Haiti (UNTMIH) and United Nations Civilian Police Mission in Haiti (MIPONUH)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	*1998*
Assets		
Cash and term deposits	10 720	15 891
Assessed contributions receivable from Member States[b]	22 415	17 547
Accounts receivable from Member States	63	
Other accounts receivable	1 704	276
Deferred charges	55	53
Inter-office transactions pending processing	-	1 088
Total assets	**34 957**	**34 855**
Liabilities		
Unliquidated obligations — current period	5 854	5 149
Unliquidated obligations — prior periods	1 461	5 247
Accounts payable — Member States	1 640	2 908
Other accounts payable	352	18
Inter-fund balances payable	15 775	18 901
Deferred credits	53	88
Inter-office transactions pending processing	166	-
Total liabilities	**25 301**	**32 311**
Reserves and fund balances		
Cumulative surplus	9 656	2 544
Total reserves and fund balances	**9 656**	**2 544**
Total liabilities, reserves and fund balances	**34 957**	**34 855**

[a] See note 2 (a).

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents voluntary contribution in kind of $1,788,000 from the United States of America for which budgetary provisions have been made for air operations and a cash contribution of $126 from Cyprus for which no budgetary provision has been made.

[d] Under the terms of General Assembly resolution 53/222 B of 8 June 1999, the total assessment on Member States was reduced by $906,800, representing the unencumbered balance for the period ending 30 June 1998.

The accompanying notes are an integral part of the financial statements.

Schedule 15.1

United Nations Civilian Police Mission in Haiti

Expenditure for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999
(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military contingents				
Rotation and repatriation of troops	292	-	292	292
Death and disability compensation	300	-	300	300
Subtotal, military contingents	**592**	-	**592**	**592**
Civilian police	9 035	6 724	1 464	8 188
Civilian personnel				
International and local staff	11 151	9 034	92	9 126
United Nations Volunteers	670	557	9	566
Subtotal, civilian personnel	**11 821**	**9 591**	**101**	**9 692**
Premises/accommodation/infrastructure	1 326	648	581	1 229
Transport operations				
Purchase of vehicles	1 288	2	1 226	1 228
Rental of vehicles	616	112	504	616
Workshop equipment	46	-	42	42
Spare parts, repairs and maintenance	1 075	576	438	1 014
Subtotal, transport operations	**3 025**	**690**	**2 210**	**2 900**
Air operations	1 883	1 872	11	1 883
Naval operations	35	12	16	28
Communications				
Communications equipment	119	14	68	82
Spare parts and supplies	91	64	43	107
Commercial communications	164	108	37	145
Subtotal, communications	**374**	**186**	**148**	**334**
Other equipment	877	329	353	682
Supplies and services	1 653	1 056	354	1 410
Freight	40	25	7	32
Special programmes				
Public information programmes	59	25	17	42
United Nations Logistics Base at Brindisi	143	143	-	143
Programme support costs	894	894	-	894
Total	**31 757**	**22 195**	**5 854**	**28 049**

Schedule 15.2

UNITED NATIONS SUPPORT MISSION IN HAITI, UNITED NATIONS TRANSITION MISSION IN HAITI, AND UNITED NATIONS CIVILIAN POLICE MISSION IN HAITI

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Afghanistan	687	101	4	784	410	189	185	784
Albania	1,363	172	1,471	64	0	0	64	64
Algeria	3,479	5,992	210	9,261	0	0	9,261	9,261
Andorra	882	1,142	1,596	428	0	0	428	428
Angola	726	288	609	405	0	0	405	405
Antigua and Barbuda	675	56	3	728	410	189	129	728
Argentina	73,263	51,138	82,571	41,830	0	0	41,830	41,830
Armenia	970	1,084	878	1,176	0	0	1,176	1,176
Australia	185,941	421,345	607,286	0	0	0	0	0
Austria	113,732	267,673	381,405	0	0	0	0	0
Azerbaijan	15,739	2,340	17,446	633	0	0	633	633
Bahamas	1,162	857	1,697	322	0	0	322	322
Bahrain	479	999	1,458	21	0	0	21	21
Bangladesh	232	288	520	0	0	0	0	0
Barbados	1,426	456	14	1,868	895	290	683	1,868
Belarus	10,887	7,020	11,920	5,987	0	0	5,987	5,987
Belgium	132,698	313,761	446,459	0	0	0	0	0
Belize	670	28	13	685	399	189	97	685
Benin	675	56	713	18	0	0	18	18
Bhutan	670	28	688	10	0	0	10	10
Bolivia	1,426	428	1,701	153	0	0	153	153
Bosnia and Herzegovina	1,526	286	10	1,802	1,010	317	475	1,802
Botswana	126	288	414	0	0	0	0	0
Brazil	233,682	85,154	2,726	316,110	144,519	46,943	124,648	316,110
Brunei	505	1,143	367	1,281	0	0	1,281	1,281
Bulgaria	3,251	1,827	5,078	0	0	0	0	0
Burkina Faso	675	56	3	728	410	187	131	728
Burundi	670	28	2	696	410	189	97	696
Cambodia	1,337	58	26	1,369	895	301	173	1,369
Cameroon	1,501	771	25	2,247	884	290	1,073	2,247
Canada	373,959	796,032	1,169,991	0	0	0	0	0
Cape Verde	670	42	2	710	410	189	111	710
Central African Republic	675	42	3	714	410	189	115	714
Chad	670	28	690	8	0	0	8	8
Chile	12,002	6,961	201	18,762	7,051	2,318	9,393	18,762

Schedule 15.2

UNITED NATIONS SUPPORT MISSION IN HAITI, UNITED NATIONS TRANSITION MISSION IN HAITI, AND UNITED NATIONS CIVILIAN POLICE MISSION IN HAITI

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
China	126,927	325,629	257,138	195,418	0	0	195,418	195,418
Colombia	5,591	6,193	2,706	9,078	0	2,783	6,295	9,078
Comoros	670	28	2	696	410	189	97	696
Congo	1,365	172	6	1,531	897	298	336	1,531
Congo, Dem. Rep.	1,591	428	179	1,840	821	364	655	1,840
Costa Rica	465	943	772	636	0	0	636	636
Cote d'Ivoire	1,476	599	47	2,028	862	290	876	2,028
Croatia	12,630	2,625	103	15,152	8,057	2,629	4,466	15,152
Cuba	1,122	1,856	2,368	610	0	0	610	610
Cyprus	807	1,942	2,749	0	0	0	0	0
Czech Republic	26,401	41,379	48,575	19,205	0	0	19,205	19,205
D.P.R. of Korea	7,015	1,427	56	8,386	4,477	1,461	2,448	8,386
Denmark	88,655	196,618	285,273	0	0	0	0	0
Djibouti	670	28	2	696	410	188	98	696
Dominica	670	28	2	696	410	189	97	696
Dominican Republic	328	886	723	491	0	0	491	491
Ecuador	2,925	1,200	2,767	1,358	0	0	1,358	1,358
Egypt	4,688	3,824	4,496	4,016	0	2,252	1,764	4,016
El Salvador	1,476	684	22	2,138	800	377	961	2,138
Equatorial Guinea	670	28	690	8	0	0	8	8
Eritrea	482	28	2	508	222	189	97	508
Estonia	5,727	1,085	6,456	356	0	0	356	356
Ethiopia	706	186	7	885	410	183	292	885
Fiji	177	228	321	84	0	0	84	84
Finland	72,964	154,097	227,061	0	0	0	0	0
France	999,382	2,265,036	1,757,255	1,507,163	0	0	1,507,163	1,507,163
Gabon	1,552	943	32	2,463	790	377	1,296	2,463
Gambia	670	28	2	696	410	189	97	696
Georgia	15,714	2,197	107	17,804	9,441	4,149	4,214	17,804
Germany	1,177,646	2,773,481	3,284,381	666,746	0	0	666,746	666,746
Ghana	425	398	823	0	0	0	0	0
Greece	30,561	86,958	83,072	34,447	0	0	34,447	34,447
Grenada	670	28	2	696	410	189	97	696
Guatemala	2,887	1,056	33	3,910	1,641	722	1,547	3,910
Guinea	682	86	4	764	410	189	165	764

Schedule 15.2

UNITED NATIONS SUPPORT MISSION IN HAITI, UNITED NATIONS TRANSITION MISSION IN HAITI, AND UNITED NATIONS CIVILIAN POLICE MISSION IN HAITI

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Guinea-Bissau	670	28	2	696	410	189	97	696
Guyana	1,337	58	1	1,394	821	377	196	1,394
Haiti	445	56	3	498	180	189	129	498
Honduras	1,376	200	1,576	0	0	0	0	0
Hungary	3,264	6,821	10,085	0	0	0	0	0
Iceland	3,907	9,132	13,039	0	0	0	0	0
India	4,921	17,235	20,400	1,756	0	0	1,756	1,756
Indonesia	20,725	10,188	309	30,604	11,491	4,981	14,132	30,604
Iran, Islamic Republic	44,389	14,156	36,040	22,505	17,376	0	5,129	22,505
Iraq	19,642	3,767	160	23,249	11,491	5,130	6,628	23,249
Ireland	17,701	63,779	75,625	5,855	0	0	5,855	5,855
Israel	25,534	19,234	8,483	36,285	0	9,503	26,782	36,285
Italy	670,673	1,544,691	1,634,901	580,463	0	0	580,463	580,463
Jamaica	201	343	176	368	0	0	368	368
Japan	2,498,143	5,416,977	5,816,989	2,098,131	0	0	2,098,131	2,098,131
Jordan	227	399	490	136	0	0	136	136
Kazakhstan	27,282	5,421	227	32,476	16,147	6,952	9,377	32,476
Kenya	1,414	398	465	1,347	436	298	613	1,347
Kuwait	4,335	8,219	6,646	5,908	0	0	5,908	5,908
Kyrgyzstan	4,300	656	28	4,928	2,600	1,105	1,223	4,928
Lao People's Dem. Rep.	670	28	2	696	410	189	97	696
Latvia	11,314	1,998	13,312	0	0	0	0	0
Lebanon	1,527	914	29	2,412	821	349	1,242	2,412
Lesotho	675	56	3	728	410	189	129	728
Liberia	1,350	114	5	1,459	821	377	261	1,459
Libyan Arab Jamahiriya	21,372	8,332	290	29,414	9,277	7,267	12,870	29,414
Liechtenstein	1,469	1,569	3,038	0	0	0	0	0
Lithuania	11,439	1,913	11,272	2,080	0	0	2,080	2,080
Luxembourg	26,866	19,120	28,268	17,718	0	0	17,718	17,718
Madagascar	682	86	4	764	410	189	165	764
Malawi	675	56	686	45	0	0	45	45
Malaysia	3,881	9,930	13,811	0	0	0	0	0
Maldives	670	28	2	696	410	189	97	696
Mali	682	71	4	749	410	189	150	749
Malta	302	799	802	299	0	0	299	299

Schedule 15.2

UNITED NATIONS SUPPORT MISSION IN HAITI, UNITED NATIONS TRANSITION MISSION IN HAITI, AND UNITED NATIONS CIVILIAN POLICE MISSION IN HAITI

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Marshall Islands	1 337	58	176	1 219	648	377	194	1 219
Mauritania	670	28	2	696	410	189	97	696
Mauritius	353	514	395	472	0	24	448	472
Mexico	21 814	54 818	55 803	20 829	0	0	20 829	20 829
Micronesia	138	58	176	20	0	0	20	20
Monaco	819	1 000	584	1 235	0	0	1 235	1 235
Mongolia	822	114	5	931	289	377	265	931
Morocco	894	2 338	2 357	875	0	0	875	875
Mozambique	675	42	3	714	410	189	115	714
Myanmar	119	244	350	13	0	0	13	13
Namibia	106	201	231	76	0	0	76	76
Nepal	87	116	17	186	0	0	186	186
Netherlands	202 197	463 722	665 919	0	0	0	0	0
New Zealand	29 048	63 065	92 113	0	0	0	0	0
Nicaragua	1 350	86	5	1 431	821	377	233	1 431
Niger	675	56	3	728	408	189	131	728
Nigeria	9 870	3 138	12 024	984	0	0	984	984
Norway	73 406	173 361	81 026	165 741	0	0	165 741	165 741
Oman	1 134	2 881	4 015	0	0	0	0	0
Pakistan	1 512	3 396	3 119	1 789	0	0	1 789	1 789
Palau, Republic of	335	28	2	361	264	0	97	361
Panama	328	828	347	809	0	0	809	809
Papua New Guinea	706	201	7	900	404	189	307	900
Paraguay	1,065	799	1 565	299	0	0	299	299
Peru	8 353	5 137	151	13 339	4 259	2,116	6 964	13 339
Philippines	1,727	4 479	4 506	1 700	0	0	1,700	1 700
Poland	25,789	13 069	15 791	23 067	0	2 676	20 391	23 067
Portugal	32 059	104 130	91 992	44 197	0	0	44 197	44 197
Qatar	5,715	1 884	4 016	3 583	0	836	2,747	3,583
Republic of Korea	22,369	55,617	56 909	21 077	0	0	21,077	21 077
Republic of Moldova	11 414	1 740	12 672	482	0	0	482	482
Republic of Yemen	726	288	9	1 005	402	189	414	1 005
Romania	14 273	4 823	186	18 910	5 430	5 482	7 998	18 910
Russian Federation	553 401	758 346	1 082 027	229 720	0	0	229 720	229 720
Rwanda	675	42	3	714	408	189	117	714

Schedule 15.2

UNITED NATIONS SUPPORT MISSION IN HAITI, UNITED NATIONS TRANSITION MISSION IN HAITI, AND UNITED NATIONS CIVILIAN POLICE MISSION IN HAITI

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Saint Kitts and Nevis	70	28	85	13	0	0	13	13
Saint Lucia	670	28	2	696	409	189	98	696
San Marino	756	571	1,327	0	0	0	0	0
Sao Tome & Principe	670	28	2	696	409	189	98	696
Saudi Arabia	31,456	33,187	27,853	36,790	0	0	36,790	36,790
Senegal	701	173	6	868	405	189	274	868
Seychelles	675	56	3	728	408	189	131	728
Sierra Leone	670	28	2	696	409	189	98	696
Singapore	3,869	9,789	13,658	0	0	0	0	0
Slovakia	1,676	2,625	3,407	894	0	0	894	894
Slovenia	3,106	3,452	5,199	1,359	0	0	1,359	1,359
Solomon Islands	670	28	688	10	0	0	10	10
Somalia	670	28	2	696	409	189	98	696
South Africa	43,162	104,303	147,465	0	0	0	0	0
Spain	311,959	736,247	873,697	174,509	0	0	174,509	174,509
Sri Lanka	500	713	953	260	0	0	260	260
St. Vincent & the Grenadines	670	28	2	696	409	189	98	696
Sudan	719	230	8	941	403	189	349	941
Suriname	458	116	4	570	178	189	203	570
Swaziland	1,350	114	5	1,459	821	377	261	1,459
Sweden	146,748	311,479	458,205	23	0	0	23	23
Syrian Arab Republic	7,405	3,596	110	10,891	4,105	1,779	5,007	10,891
Tajikistan	2,749	371	14	3,106	1,641	754	711	3,106
Tanzania, United Rep. of	87	101	87	101	0	0	101	101
The FYR of Macedonia	1,388	257	10	1,635	812	377	446	1,635
Thailand	3,630	9,275	12,905	0	0	0	0	0
Togo	675	42	3	714	408	189	117	714
Trinidad and Tobago	605	999	1,604	0	0	0	0	0
Tunisia	4,326	1,598	51	5,873	2,462	1,082	2,329	5,873
Turkey	10,333	25,112	26,068	9,377	0	0	9,377	9,377
Turkmenistan	567	656	525	698	0	0	698	698
Uganda	687	116	4	799	407	189	203	799
Ukraine	698,488	76,476	4,427	770,537	427,432	180,478	162,627	770,537
United Arab Emirates	4,624	10,130	10,944	3,810	0	0	3,810	3,810
United Kingdom	1,117,089	1,766,648	2,883,737	0	0	0	0	0

Schedule 15.2

UNITED NATIONS SUPPORT MISSION IN HAITI, UNITED NATIONS TRANSITION MISSION IN HAITI, AND UNITED NATIONS CIVILIAN POLICE MISSION IN HAITI

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
United States of America	6 876 924	9 125 058	1 026 868	14 975 114	0	1 788 533	13 186 581	14 975 114
Uruguay	3 708	2 767	3 112	3 363	0	0	3 363	3 363
Uzbekistan	2 610	3 252	2 294	3 568	0	0	3 568	3 568
Vanuatu	670	28	2	696	409	189	98	696
Venezuela	7 121	11 729	5 893	12 957	0	0	12 957	12 957
Viet Nam	462	484	18	928	0	209	719	928
Western Samoa	175	28	2	201	0	103	98	201
Yugoslavia	14 140	2 683	110	16 713	8 243	3 771	4 699	16 713
Zambia	957	71	962	66	0	0	66	66
Zimbabwe	530	258	8	780	403	0	377	780
TOTAL	17 546 614	28 972 725	24 104 443	22 414 896	727 647	2 099 779	19 587 470	22 414 896

Statement XVI

United Nations Mission in the Central African Republic (MINURCA)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Period	
	1 July 1998–30 June 1999	*15 April 1998–30 June 1998*
Income		
Assessed contributions[b]	63 416	18 561
Voluntary contributions[c]	2 874	917
Interest income	235	-
Other/miscellaneous income	177	-
Total income	**66 702**	**19 478**
Expenditure (schedule 16.1)		
Total expenditure	**63 095**	**17 585**
Net excess (shortfall) of income over expenditure	**3 607**	**1 893**
Savings on or cancellation of prior period obligations	1 905	-
Credits returned to Member States[d]	(1 893)	-
Reserves and fund balances, beginning of period	1 893	-
Reserves and fund balances, end of period	**5 512**	**1 893**

Statement XVI (concluded)

United Nations Mission in the Central African Republic (MINURCA)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	*1998*
Assets		
Cash and term deposits	1 819	1 030
Assessed contributions receivable from Member States[b]	47 498	18 404
Other accounts receivable	338	71
Deferred charges	397	147
Inter-office transactions pending processing	20	4
Total assets	**50 072**	**19 656**
Liabilities		
Unliquidated obligations — current period[a]	22 958	13 408
Unliquidated obligations — prior periods	1 354	-
Accounts payable to Member States	1 003	-
Other accounts payable[e]	393	49
Inter-fund balances payable	3 825	1 851
Due to United Nations peacekeeping reserve fund	13 955	2 455
Due to United Nations Mission in Haiti	1 000	-
Deferred credits	72	-
Total liabilities	**44 560**	**17 763**
Reserves and fund balances		
Cumulative surplus	5 512	1 893
Total reserves and fund balances	**5 512**	**1 893**
Total liabilities, reserves and fund balances	**50 072**	**19 656**

[a] See note 2 (a).

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Includes voluntary contributions in kind from France amounting to $2,544,900 for which budgetary provisions have been made for military contingent expenditures ($2,403,100) and freight expenditures ($141,800). Also includes a voluntary contribution in kind from Canada for which budgetary provisions have been made for military contingent expenditures ($328,700). Excludes voluntary contribution in kind from Denmark amounting to $415,099, for which no budgetary provision has been made.

[d] Under the terms of General Assembly resolutions 53/238 of 8 June 1999, the total assessment on Member States was reduced by $1,893,000, representing the unencumbered balance for the period ending 30 June 1998.

[e] Includes $21,376, representing claims pending settlement that have been transferred from prior period unliquidated obligations to accounts payable.

The accompanying notes are an integral part of the financial statements.

Schedule 16.1

United Nations Mission in the Central African Republic

Expenditure for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military contingents				
Standard troop cost, clothing and equipment	18 035	8 042	9 660	17 702
Welfare	244	26	197	223
Rations	6 235	5 622	433	6 055
Emplacement, rotation and repatriation	515	175	352	527
Other allowances	882	860	1	861
Contingent-owned equipment	6 409	1 678	4 731	6 409
Self-sustainment	2 500	392	2 108	2 500
Death and disability compensation	366	-	366	366
Subtotal, military contingents	**35 186**	**16 795**	**17 848**	**34 643**
Civilian police	915	828	5	833
Civilian personnel				
International and local staff	12 905	11 185	593	11 778
United Nations Volunteers	398	183	215	398
Civilian electoral observers	202	182	20	202
Subtotal, civilian personnel	**13 505**	**11 550**	**828**	**12 378**
Premises/accommodation/infrastructure	1 994	1 226	436	1 662
Transport operations				
Rental of vehicles	93	48	18	66
Workshop equipment	29	11	6	17
Spare parts, repairs and maintenance	752	543	163	706
Subtotal, transport operations	**874**	**602**	**187**	**789**
Air operations	6 088	4 283	1 140	5 423
Naval operations	5	5	-	5
Communications				
Communications equipment	498	248	250	498
Spare parts and supplies	118	57	61	118
Commercial communications	489	366	123	489
Subtotal, communications	**1 105**	**671**	**434**	**1 105**
Other equipment	1 041	216	532	748
Supplies and services	1 642	893	682	1 575
Freight	1 953	1 350	603	1 953
Special programmes				
Public information programmes	191	6	185	191
Training programmes	86	8	78	86
Subtotal, special programmes	**277**	**14**	**263**	**277**

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
United Nations Logistics Base at Brindisi	235	235	-	235
Programme support costs	1 469	1 469	-	1 469
Total	**66 289**	**40 137**	**22 958**	**63 095**

UNITED NATIONS MISSION IN THE CENTRAL AFRICAN REPUBLIC

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Afghanistan	73	217	7	283	0	0	283	283
Albania	110	375	250	235	0	0	235	235
Algeria	4,254	13,165	416	17,003	0	0	17,003	17,003
Andorra	733	2,491	1,941	1,283	0	0	1,283	1,283
Angola	182	622	17	787	0	0	787	787
Antigua and Barbuda	37	126	4	159	0	0	159	159
Argentina	28,163	110,388	2,753	135,798	0	0	135,798	135,798
Armenia	990	2,435	2,619	806	0	0	806	806
Australia	269,716	918,585	713,387	474,914	0	0	474,914	474,914
Austria	171,437	583,584	453,443	301,578	0	0	301,578	301,578
Azerbaijan	2,200	5,271	5,820	1,651	0	0	1,651	1,651
Bahamas	550	1,866	1,454	962	0	0	962	962
Bahrain	660	2,184	291	2,554	0	0	2,554	2,554
Bangladesh	182	622	483	321	0	0	321	321
Barbados	293	996	28	1,261	0	0	1,261	1,261
Belarus	6,014	15,670	588	21,096	0	0	21,096	21,096
Belgium	200,957	684,065	531,523	353,499	0	0	353,499	353,499
Belize	19	63	2	80	0	0	80	80
Benin	37	126	85	78	0	0	78	78
Bhutan	19	63	50	32	0	0	32	32
Bolivia	293	938	667	564	0	0	564	564
Bosnia and Herzegovina	184	620	18	786	0	0	786	786
Botswana	182	622	483	321	0	0	321	321
Brazil	55,520	185,889	5,425	235,984	0	0	235,984	235,984
Brunei	733	2,490	72	3,151	0	0	3,151	3,151
Bulgaria	1,651	4,096	161	5,586	0	0	5,586	5,586
Burkina Faso	37	126	4	159	0	0	159	159
Burundi	19	63	2	80	0	0	80	80
Cambodia	37	126	4	159	0	0	159	159
Cameroon	514	1,684	50	2,148	0	0	2,148	2,148
Canada	517,978	1,737,473	1,370,030	885,421	0	0	885,421	885,421
Cape Verde	19	92	2	109	0	0	109	109
Central African Republic	37	97	4	130	0	0	130	130
Chad	19	63	43	39	0	0	39	39
Chile	4,144	15,105	9,430	9,819	0	0	9,819	9,819

Schedule 16.2

UNITED NATIONS MISSION IN THE CENTRAL AFRICAN REPUBLIC

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
China	201,762	708,307	533,652	376,417	0	0	376,417	376,417
Colombia	3,960	13,500	10,475	6,985	0	0	6,985	6,985
Comoros	19	63	2	80	0	0	80	80
Congo	110	375	10	475	0	0	475	475
Congo, Dem. Rep	293	938	28	1,203	0	0	1,203	1,203
Costa Rica	623	2,058	61	2,620	0	0	2,620	2,620
Cote d'Ivoire	440	1,319	43	1,716	0	0	1,716	1,716
Croatia	2,054	5,814	201	7,667	0	0	7,667	7,667
Cuba	1,430	4,101	140	5,391	0	0	5,391	5,391
Cyprus	1,247	4,231	2,838	2,640	0	0	2,640	2,640
Czech Republic	30,987	91,293	81,960	40,320	0	0	40,320	40,320
D.P.R. of Korea	1,137	3,163	111	4,189	0	0	4,189	4,189
Denmark	125,965	428,678	333,153	221,490	0	0	221,490	221,490
Djibouti	19	63	2	80	0	0	80	80
Dominica	19	63	2	80	0	0	80	80
Dominican Republic	587	1,933	1,552	968	0	0	968	968
Ecuador	807	2,624	79	3,352	0	0	3,352	3,352
Egypt	2,530	8,357	6,693	4,194	0	0	4,194	4,194
El Salvador	440	1,493	43	1,890	0	0	1,890	1,890
Equatorial Guinea	19	63	43	39	0	0	39	39
Eritrea	19	63	2	80	0	0	80	80
Estonia	844	2,401	2,232	1,013	0	0	1,013	1,013
Ethiopia	126	404	288	242	0	0	242	242
Fiji	147	497	388	256	0	0	256	256
Finland	98,645	335,954	260,912	173,687	0	0	173,687	173,687
France	1,454,207	4,939,092	3,846,315	2,546,984	0	0	2,546,984	2,546,984
Gabon	660	2,068	64	2,664	0	0	2,664	2,664
Gambia	19	63	2	80	0	0	80	80
Georgia	2,127	4,964	208	6,883	0	0	6,883	6,883
Germany	1,765,709	6,044,212	4,670,227	3,139,694	0	0	3,139,694	3,139,694
Ghana	257	871	679	449	0	0	449	449
Greece	50,606	188,364	133,852	105,118	0	0	105,118	105,118
Grenada	19	63	2	80	0	0	80	80
Guatemala	696	2,307	68	2,935	0	0	2,935	2,935
Guinea	54	186	5	235	0	0	235	235

Schedule 16.2

UNITED NATIONS MISSION IN THE CENTRAL AFRICAN REPUBLIC

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Guinea-Bissau	19	63	2	80	0	0	80	80
Guyana	37	126	4	159	0	0	159	159
Haiti	37	126	4	159	0	0	159	159
Honduras	147	440	14	573	0	0	573	573
Hungary	4,363	14,868	11,542	7,689	0	0	7,689	7,689
Iceland	5,867	19,912	15,518	10,261	0	0	10,261	10,261
India	11,185	37,613	29,583	19,215	0	0	19,215	19,215
Indonesia	6,344	22,169	2,963	25,550	0	0	25,550	25,550
Iran, Islamic Republic	11,112	31,351	29,390	13,073	0	0	13,073	13,073
Iraq	3,191	8,399	311	11,279	0	0	11,279	11,279
Ireland	40,888	139,063	108,148	71,803	0	0	71,803	71,803
Israel	12,065	41,873	5,635	48,303	0	0	48,303	48,303
Italy	989,017	3,367,675	2,615,909	1,740,783	0	0	1,740,783	1,740,783
Jamaica	220	745	22	943	0	0	943	943
Japan	3,296,907	11,768,639	8,720,182	6,345,364	0	0	6,345,364	6,345,364
Jordan	293	879	667	505	0	0	505	505
Kazakhstan	4,547	12,079	444	16,182	0	0	16,182	16,182
Kenya	257	871	534	594	0	0	594	594
Kuwait	5,648	18,009	552	23,105	0	0	23,105	23,105
Kyrgyzstan	550	1,462	54	1,958	0	0	1,958	1,958
Lao, People's Dem. Rep	19	63	2	80	0	0	80	80
Latvia	1,687	4,454	4,462	1,679	0	0	1,679	1,679
Lebanon	587	1,991	58	2,520	0	0	2,520	2,520
Lesotho	37	126	4	159	0	0	159	159
Liberia	73	249	8	314	0	0	314	314
Libyan Arab Jamahiriya	5,867	18,293	574	23,586	0	0	23,586	23,586
Liechtenstein	917	3,400	2,425	1,892	0	0	1,892	1,892
Lithuania	1,651	4,270	161	5,760	0	0	5,760	5,760
Luxembourg	12,101	41,650	32,007	21,744	0	0	21,744	21,744
Madagascar	54	186	5	235	0	0	235	235
Malawi	37	126	4	159	0	0	159	159
Malaysia	6,160	21,602	16,293	11,469	0	0	11,469	11,469
Maldives	19	63	2	80	0	0	80	80
Mali	54	158	5	207	0	0	207	207
Malta	514	1,741	1,358	897	0	0	897	897

Schedule 16.2

UNITED NATIONS MISSION IN THE CENTRAL AFRICAN REPUBLIC

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Marshall Islands	37	126	85	78	0	0	76	78
Mauritania	19	63	2	80	0	0	80	80
Mauritius	330	1,119	750	699	0	0	699	699
Mexico	34,507	119,371	78,525	75,353	0	0	75,353	75,353
Micronesia	37	126	85	78	0	0	78	78
Monaco	550	2,156	1,454	1,252	0	0	1,252	1,252
Mongolia	73	249	8	314	0	0	314	314
Morocco	1,504	5,104	3,978	2,630	0	0	2,630	2,630
Mozambique	37	97	4	130	0	0	130	130
Myanmar	164	531	435	260	0	0	260	260
Namibia	126	433	335	224	0	0	224	224
Nepal	73	247	7	313	0	0	313	313
Netherlands	296,852	1,010,974	785,163	522,663	0	0	522,663	522,663
New Zealand	40,521	137,530	107,178	70,873	0	0	70,873	70,873
Nicaragua	73	192	8	257	0	0	257	257
Niger	37	126	4	159	0	0	159	159
Nigeria	2,567	6,978	6,791	2,754	0	0	2,754	2,754
Norway	110,930	377,936	293,404	195,462	0	0	195,462	195,462
Oman	1,833	6,281	4,849	3,265	0	0	3,265	3,265
Pakistan	2,200	7,410	5,820	3,790	0	0	3,790	3,790
Palau, Republic of	19	63	2	80	0	0	80	80
Panama	587	1,818	805	1,600	0	0	1,600	1,600
Papua New Guinea	126	433	12	547	0	0	547	547
Paraguay	514	1,741	1,168	1,087	0	0	1,087	1,087
Peru	3,117	11,157	305	13,969	0	0	13,969	13,969
Philippines	2,823	9,758	6,425	6,156	0	0	6,156	6,156
Poland	9,204	28,696	20,945	16,955	0	0	16,955	16,955
Portugal	57,354	224,779	151,698	130,435	0	0	130,435	130,435
Qatar	1,210	4,107	565	4,752	0	0	4,752	4,752
Republic of Korea	35,021	121,115	92,629	63,507	0	0	63,507	63,507
Republic of Moldova	1,577	3,905	1,451	4,031	0	0	4,031	4,031
Republic of Yemen	182	622	17	787	0	0	787	787
Romania	3,740	10,672	365	14,047	0	0	14,047	14,047
Russian Federation	643,353	1,691,283	1,701,642	632,994	0	0	632,994	632,994
Rwanda	37	97	4	130	0	0	130	130

Schedule 16.2

UNITED NATIONS MISSION IN THE CENTRAL AFRICAN REPUBLIC

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Saint Kitts and Nevis	19	63	2	80	0	0	80	80
Saint Lucia	19	63	2	80	0	0	80	80
San Marino	366	1,244	969	641	0	0	641	641
Sao Tome & Principe	19	63	2	80	0	0	80	80
Saudi Arabia	21,783	72,483	2,129	92,137	0	0	92,137	92,137
Senegal	110	371	10	471	0	0	471	471
Seychelles	37	126	4	159	0	0	159	159
Sierra Leone	19	63	2	80	0	0	80	80
Singapore	6,124	21,305	16,197	11,232	0	0	11,232	11,232
Slovakia	1,943	5,786	5,139	2,590	0	0	2,590	2,590
Slovenia	2,200	7,526	5,820	3,906	0	0	3,906	3,906
Solomon Islands	19	63	50	32	0	0	32	32
Somalia	19	63	2	80	0	0	80	80
South Africa	66,924	227,429	177,012	117,341	0	0	117,341	117,341
Spain	471,406	1,605,137	1,246,848	829,695	0	0	829,695	829,695
Sri Lanka	477	1,559	1,084	952	0	0	952	952
St. Vincent & the Grenadines	19	63	2	80	0	0	80	80
Sudan	164	502	16	650	0	0	650	650
Suriname	73	247	7	313	0	0	313	313
Swaziland	73	249	8	314	0	0	314	314
Sweden	201,507	679,572	532,978	348,101	0	0	348,101	348,101
Syrian Arab Republic	2,274	7,833	766	9,341	0	0	9,341	9,341
Tajikistan	293	822	28	1,087	0	0	1,087	1,087
Tanzania, United Rep. of	73	217	7	283	0	0	283	283
The FYR of Macedonia	184	562	18	728	0	0	728	728
Thailand	5,794	20,185	15,325	10,654	0	0	10,654	10,654
Togo	37	97	4	130	0	0	130	130
Trinidad and Tobago	660	2,184	1,746	1,098	0	0	1,098	1,098
Tunisia	1,026	3,485	100	4,411	0	0	4,411	4,411
Turkey	16,135	54,762	42,676	28,221	0	0	28,221	28,221
Turkmenistan	550	1,462	54	1,958	0	0	1,958	1,958
Uganda	73	247	7	313	0	0	313	313
Ukraine	87,203	175,936	8,522	254,617	0	0	254,617	254,617
United Arab Emirates	6,491	22,089	634	27,946	0	0	27,946	27,946
United Kingdom	1,136,673	3,852,907	3,006,453	1,983,127	0	0	1,983,127	1,983,127

Schedule 16.2

UNITED NATIONS MISSION IN THE CENTRAL AFRICAN REPUBLIC

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
United States of America	5 667 000	19 313 242	577 979	24 402 263	0	0	24 402 263	24 402 263
Uruguay	1 797	6 041	175	7 663	0	0	7 663	7 663
Uzbekistan	2 823	7 272	276	9 819	0	0	9 819	9 819
Vanuatu	19	63	2	80	0	0	80	80
Venezuela	8 618	25 835	842	33 611	0	0	33 611	33 611
Viet Nam	367	1 072	36	1 403	0	0	1 403	1 403
Western Samoa	19	63	2	80	0	0	80	80
Yugoslavia	2 200	5 965	215	7 950	0	0	7 950	7 950
Zambia	54	158	5	207	0	0	207	207
Zimbabwe	164	560	77	647	0	0	647	647
TOTAL	18 404 228	62 591 408	33 497 884	47 497 752	0	0	47 497 752	47 497 752

Statement XVII

United Nations Observer Mission in Sierra Leone (UNOMSIL)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 13 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	13 July 1998-30 June 1999
Income	
Assessed contributions[b]	16 167
Interest income	113
Other income	19
Total income	**16 299**
Expenditure (schedule 17.1)	
Total expenditure	**12 884**
Net excess (shortfall) of income over expenditure	3 415
Reserves and fund balances, end of period	3 415

Statement XVII (concluded)

United Nations Observer Mission in Sierra Leone (UNOMSIL)[a]

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999
Assets	
Cash and term deposits	7 306
Assessed contributions receivable from Member States[b]	4 516
Other accounts receivable	403
Deferred charges	65
Total assets	**12 290**
Liabilities	
Unliquidated obligations	3 306
Due to peacekeeping reserve fund	4 217
Other accounts payable	157
Inter-fund balances payable	928
Inter-office transactions pending processing	267
Total liabilities	**8 875**
Reserves and fund balances	
Cumulative surplus (deficit)	3 415
Total reserves and fund balances	**3 415**
Total liabilities, reserves and fund balances	**12 290**

[a] See note 2 (a).

[b] Includes unpaid assessed contributions irrespective of collectability.

The accompanying notes are an integral part of the financial statements.

Schedule 17.1

United Nations Observer Mission in Sierra Leone

Expenditure for the period from 13 July 1998 to 30 June 1999 as at 30 June 1999
(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers	2 117	1 764	352	2 116
Civilian police	106	98	8	106
Civilian personnel				
International and local staff	5 173	4 803	340	5 143
Premises/accommodation/infrastructure	235	204	31	235
Transport operations				
Purchase of vehicles	966	180	785	965
Rental of vehicles	25	7	18	25
Spare parts, repairs and maintenance	64	42	18	60
Petrol, oil and lubricants	23	28	-	28
Vehicle insurance	22	15	7	22
Subtotal, transport operations	**1 100**	**272**	**828**	**1 100**
Air operations	1 297	888	406	1 294
Communications				
Communications equipment	1 514	594	975	1 569
Spare parts and supplies	61	5	-	5
Commercial communications	289	182	102	284
Subtotal, communications	**1 864**	**781**	**1 077**	**1 858**
Other equipment	722	590	130	720
Supplies and services	257	131	125	256
Freight	56	47	9	56
Total	**12 927**	**9 578**	**3 306**	**12 884**

Schedule 17.2

UNITED NATIONS OBSERVER MISSION IN SIERRA LEONE

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Afghanistan	0	59	0	59	0	0	59	59
Albania	0	93	0	93	0	0	93	93
Algeria	0	3 471	0	3 471	0	0	3 471	3 471
Andorra	0	628	0	628	0	0	628	628
Angola	0	157	0	157	0	0	157	157
Antigua and Barbuda	0	31	0	31	0	0	31	31
Argentina	0	26 148	0	26 148	0	0	26 148	26 148
Armenia	0	722	0	722	0	0	722	722
Australia	0	231 478	231 478	0	0	0	0	0
Austria	0	147 093	147 093	0	0	0	0	0
Azerbaijan	0	1 586	0	1 586	0	0	1 586	1 586
Bahamas	0	471	471	0	0	0	0	0
Bahrain	0	557	435	123	0	0	123	123
Bangladesh	0	157	157	0	0	0	0	0
Barbados	0	252	50	202	0	0	202	202
Belarus	0	4 504	0	4 504	0	0	4 504	4 504
Belgium	0	172 421	172 421	0	0	0	0	0
Belize	0	16	3	13	0	0	13	13
Benin	0	31	0	31	0	0	31	31
Bhutan	0	16	0	16	0	0	16	16
Bolivia	0	243	0	243	0	0	243	243
Bosnia and Herzegovina	0	158	0	158	0	0	158	158
Botswana	0	157	157	0	0	0	0	0
Brazil	0	47 212	0	47 212	0	0	47 212	47 212
Brunei	0	628	628	0	0	0	0	0
Bulgaria	0	1 208	0	1 208	0	0	1 208	1 208
Burkina Faso	0	31	0	31	0	0	31	31
Burundi	0	16	0	16	0	0	16	16
Cambodia	0	31	0	31	0	0	31	31
Cameroon	0	431	0	431	0	0	431	431
Canada	0	440 905	440 905	0	0	0	0	0
Cape Verde	0	20	0	20	0	0	20	20
Central African Republic	0	27	0	27	0	0	27	27
Chad	0	16	0	16	0	0	16	16
Chile	0	3 691	0	3 691	0	0	3 691	3 691

Schedule 17.2

UNITED NATIONS OBSERVER MISSION IN SIERRA LEONE

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
China	0	176,049	176,049	0	0	0	0	0
Colombia	0	3,400	3,400	0	0	0	0	0
Comoros	0	16	0	16	0	0	16	16
Congo	0	93	0	93	0	0	93	93
Congo, Dem. Rep	0	243	0	243	0	0	243	243
Costa Rica	0	526	0	526	0	0	526	526
Cote d'Ivoire	0	353	0	353	0	0	353	353
Croatia	0	1,601	0	1,601	0	0	1,601	1,601
Cuba	0	1,122	0	1,122	0	0	1,122	1,122
Cyprus	0	1,068	0	1,068	0	0	1,068	1,068
Czech Republic	0	24,649	24,649	0	0	0	0	0
D.P.R. of Korea	0	879	0	879	0	0	879	879
Denmark	0	108,062	108,062	0	0	0	0	0
Djibouti	0	16	0	16	0	0	16	16
Dominica	0	16	0	16	0	0	16	16
Dominican Republic	0	495	0	495	0	0	495	495
Ecuador	0	675	0	675	0	0	675	675
Egypt	0	2,135	2,135	0	0	0	0	0
El Salvador	0	378	0	378	0	0	378	378
Equatorial Guinea	0	16	0	16	0	0	16	16
Eritrea	0	16	0	16	0	0	16	16
Estonia	0	658	0	658	0	0	658	658
Ethiopia	0	106	0	106	0	0	106	106
Fiji	0	126	0	126	0	0	126	126
Finland	0	84,658	84,658	0	0	0	0	0
France	0	1,246,191	0	1,246,191	0	0	1,246,191	1,246,191
Gabon	0	541	0	541	0	0	541	541
Gambia	0	16	0	16	0	0	16	16
Georgia	0	1,514	0	1,514	0	0	1,514	1,514
Germany	0	1,519,572	1,519,572	0	0	0	0	0
Ghana	0	220	220	0	0	0	0	0
Greece	0	45,619	45,619	0	0	0	0	0
Grenada	0	16	0	16	0	0	16	16
Guatemala	0	590	0	590	0	0	590	590
Guinea	0	47	0	47	0	0	47	47

Schedule 17.2

UNITED NATIONS OBSERVER MISSION IN SIERRA LEONE

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Guinea-Bissau	0	16	0	16	0	0	16	16
Guyana	0	31	0	31	0	0	31	31
Haiti	0	31	0	31	0	0	31	31
Honduras	0	117	117	0	0	0	0	0
Hungary	0	3 746	3 746	0	0	0	0	0
Iceland	0	5 026	5 026	0	0	0	0	0
India	0	9 533	9 533	0	0	0	0	0
Indonesia	0	5 522	0	5 522	0	0	5 522	5 522
Iran, Islamic Republic	0	8 649	0	8 649	0	0	8 649	8 649
Iraq	0	2 402	0	2 402	0	0	2 402	2 402
Ireland	0	35 066	35 066	0	0	0	0	0
Israel	0	10 461	0	10 461	0	0	10 461	10 461
Italy	0	848 713	848 713	0	0	0	0	0
Jamaica	0	188	0	188	0	0	188	188
Japan	0	2 903 314	2 903 314	0	0	0	0	0
Jordan	0	235	0	235	0	0	235	235
Kazakhstan	0	3 438	0	3 438	0	0	3 438	3 438
Kenya	0	220	0	220	0	0	220	220
Kuwait	0	4 680	4 680	0	0	0	0	0
Kyrgyzstan	0	417	0	417	0	0	417	417
Lao, People's Dem. Rep	0	16	0	16	0	0	16	16
Latvia	0	1 272	1 272	0	0	0	0	0
Lebanon	0	503	0	503	0	0	503	503
Lesotho	0	31	0	31	0	0	31	31
Liberia	0	62	0	62	0	0	62	62
Libyan Arab Jamahiriya	0	4 805	0	4 805	0	0	4 805	4 805
Liechtenstein	0	825	825	0	0	0	0	0
Lithuania	0	1 233	0	1 233	0	0	1 233	1 233
Luxembourg	0	10 445	2 106	8 339	0	0	8 339	8 339
Madagascar	0	47	0	47	0	0	47	47
Malawi	0	31	0	31	0	0	31	31
Malaysia	0	5 372	5 372	0	0	0	0	0
Maldives	0	16	0	16	0	0	16	16
Mali	0	43	0	43	0	0	43	43
Malta	0	440	440	0	0	0	0	0

Schedule 17.2

UNITED NATIONS OBSERVER MISSION IN SIERRA LEONE

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Marshall Islands	0	31	0	31	0	0	31	31
Mauritania	0	16	0	16	0	0	16	16
Mauritius	0	283	0	283	0	0	283	283
Mexico	0	29,867	0	29,867	0	0	29,867	29,867
Micronesia	0	31	0	31	0	0	31	31
Monaco	0	511	378	133	0	0	133	133
Mongolia	0	62	0	62	0	0	62	62
Morocco	0	1,288	1,288	0	0	0	0	0
Mozambique	0	27	0	27	0	0	27	27
Myanmar	0	137	0	137	0	0	137	137
Namibia	0	110	88	22	0	0	22	22
Nepal	0	62	0	62	0	0	62	62
Netherlands	0	254,764	254,764	0	0	0	0	0
New Zealand	0	34,710	34,710	0	0	0	0	0
Nicaragua	0	55	0	55	0	0	55	55
Niger	0	31	0	31	0	0	31	31
Nigeria	0	1,961	0	1,961	0	0	1,961	1,961
Norway	0	95,222	95,222	0	0	0	0	0
Oman	0	1,579	1,579	0	0	0	0	0
Pakistan	0	1,877	0	1,877	0	0	1,877	1,877
Palau, Republic of	0	16	0	16	0	0	16	16
Panama	0	479	0	479	0	0	479	479
Papua New Guinea	0	110	0	110	0	0	110	110
Paraguay	0	440	0	440	0	0	440	440
Peru	0	2,750	0	2,750	0	0	2,750	2,750
Philippines	0	2,444	1,948	496	0	0	496	496
Poland	0	7,537	0	7,537	0	0	7,537	7,537
Portugal	0	53,248	0	53,248	0	0	53,248	53,248
Qatar	0	1,037	0	1,037	0	0	1,037	1,037
Republic of Korea	0	30,307	0	30,307	0	0	30,307	30,307
Republic of Moldova	0	1,154	0	1,154	0	0	1,154	1,154
Republic of Yemen	0	157	0	157	0	0	157	157
Romania	0	2,928	0	2,928	0	0	2,928	2,928
Russian Federation	0	483,851	0	483,851	0	0	483,851	483,851
Rwanda	0	27	0	27	0	0	27	27

UNITED NATIONS OBSERVER MISSION IN SIERRA LEONE

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Saint Kitts and Nevis	0	16	0	16	0	0	16	16
Saint Lucia	0	16	0	16	0	0	16	16
San Marino	0	313	313	0	0	0	0	0
Sao Tome & Principe	0	16	0	16	0	0	16	16
Saudi Arabia	0	18 463	0	18 463	0	0	18 463	18 463
Senegal	0	94	0	94	0	0	94	94
Seychelles	0	31	0	31	0	0	31	31
Sierra Leone	0	16	0	16	0	0	16	16
Singapore	0	5 317	5 317	0	0	0	0	0
Slovakia	0	1 554	1 554	0	0	0	0	0
Slovenia	0	1 892	377	1 515	0	0	1 515	1 515
Solomon Islands	0	16	0	16	0	0	16	16
Somalia	0	16	0	16	0	0	16	16
South Africa	0	57 368	57 368	0	0	0	0	0
Spain	0	404 527	404 527	0	0	0	0	0
Sri Lanka	0	401	0	401	0	0	401	401
St. Vincent & the Grenadines	0	16	0	16	0	0	16	16
Sudan	0	134	0	134	0	0	134	134
Suriname	0	62	0	62	0	0	62	62
Swaziland	0	62	0	62	0	0	62	62
Sweden	0	172 022	172 022	0	0	0	0	0
Syrian Arab Republic	0	1 962	0	1 962	0	0	1 962	1 962
Tajikistan	0	228	31	197	0	0	197	197
Tanzania, United Rep. of	0	59	0	59	0	0	59	59
The FYR of Macedonia	0	150	0	150	0	0	150	150
Thailand	0	5 034	5 034	0	0	0	0	0
Togo	0	27	0	27	0	0	27	27
Trinidad and Tobago	0	557	557	0	0	0	0	0
Tunisia	0	880	0	880	0	0	880	880
Turkey	0	13 821	11 096	2 725	0	0	2 725	2 725
Turkmenistan	0	417	0	417	0	0	417	417
Uganda	0	62	0	62	0	0	62	62
Ukraine	0	58 299	0	58 299	0	0	58 299	58 299
United Arab Emirates	0	5 569	0	5 569	0	0	5 569	5 569
United Kingdom	0	973 024	973 024	0	0	0	0	0

Schedule 17.2

UNITED NATIONS OBSERVER MISSION IN SIERRA LEONE

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
United States of America	0	4,929,310	2,531,000	2,398,310	0	0	2,398,310	2,398,310
Uruguay	0	1,531	0	1,531	0	0	1,531	1,531
Uzbekistan	0	2,103	0	2,103	0	0	2,103	2,103
Vanuatu	0	16	0	16	0	0	16	16
Venezuela	0	6,916	0	6,916	0	0	6,916	6,916
Viet Nam	0	290	0	290	0	0	290	290
Western Samoa	0	16	0	16	0	0	16	16
Yugoslavia	0	1,680	0	1,680	0	0	1,680	1,680
Zambia	0	43	0	43	0	0	43	43
Zimbabwe	0	141	0	141	0	0	141	141
TOTAL	0	15,846,889	11,330,569	4,516,321	0	0	4,516,321	4,516,321

Statement XVIII

United Nations Peacekeeping Reserve Fund

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Period	
	1 July 1998-30 June 1999	*1 July 1997-30 June 1998*
Income		
Allocations from other funds	-	-
Interest income	5 378	5 907
Miscellaneous income[a]	-	277
Total income	**5 378**	**6 184**
Expenditure		
Total expenditure	3	3
Net excess (shortfall) of income over expenditure	5 375	6 181
Reserves and fund balances, beginning of period	168 845	162 664
Reserves and fund balances, end of period	**174 220**	**168 845**

Statement XVIII (concluded)

United Nations Peacekeeping Reserve Fund

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	*1998*
Assets		
Cash and term deposits	97 385	105 517
Assessed contributions receivable from Member States[a]	55	278
Accrued interest receivable	469	228
Inter-fund balances receivable	-	258
Due from United Nations General Fund[b]	57 601	57 601
Due from United Nations Transition Assistance Group	411	2 240
Due from United Nations Iran-Iraq Military Observer Group	127	903
Due from United Nations Observer Mission in Sierra Leone[c]	4 217	-
Due from United Nations Mission in the Central African Republic[d]	13 955	2 455
Total assets	**174 220**	**169 480**
Liabilities		
Other accounts payable	-	635
Total liabilities	-	**635**
Reserves and fund balances		
Working capital funds[e]	150 000	150 000
Cumulative surplus (deficit)	24 220	18 845
Total reserves and fund balances	**174 220**	**168 845**
Total liabilities, reserves and fund balances	**174 220**	**169 480**

[a] Contributions assessed on Member States that joined the United Nations subsequent to the adoption of General Assembly resolution 47/217 of 23 December 1992 establishing the Peacekeeping Reserve Fund.

[b] To be transferred from the total of $154,881,112 retained by the United Nations General Fund pursuant to General Assembly resolution 42/216 A of 21 December 1987.

[c] Represents an advance for start-up costs for UNOMSIL.

[d] Represents an advance for start-up costs for MINURCA.

[e] Comprises amounts transferred from the balance of the excess of income over expenditure in the special accounts of UNTAG ($49,242,762) and UNIIMOG ($18,156,200) and from retained surpluses in the United Nations General Fund ($82,601,038).

The accompanying notes are an integral part of the financial statements.

Statement XIX

Support account for peacekeeping operations

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Period	
	1 July 1998–30 June 1999	*1 July 1997–30 June 1998*
Income		
Allocation from other funds	31 932	32 426
Funding from reserves and fund balances[a]	2 468	—
Interest income	597	255
Other/miscellaneous income	4	1
Total income	**35 001**	**32 682**
Expenditure		
Staff and other personnel costs	30 157	26 452
Travel	136	103
Contractual services	402	387
Operating expenses	1 700	1 537
Acquisitions	427	475
Total expenditure	**32 822**	**28 954**
Excess (shortfall) of income over expenditure	**2 179**	**3 728**
Prior period adjustments[b]	(52)	223
Net excess (shortfall) of income over expenditure	**2 127**	**3 951**
Savings on or cancellation of prior period obligations	660	-
Transfers from reserves and fund balances[a]	(2 468)	-
Reserves and fund balances, beginning of period	7 339	3 388
Reserves and fund balances, end of period	**7 658**	**7 339**

Statement XIX (concluded)

Support account for peacekeeping operations

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	*1998*
Assets		
Cash	10 001	4 276
Other accounts receivable	330	230
Inter-fund balances receivable	—	4 326
Deferred charges	361	406
Total assets	**10 692**	**9 238**
Liabilities		
Unliquidated obligations — current period	1 018	1 210
Other accounts payable	569	689
Inter-fund balances payable	1 277	—
Deferred credits	170	
Total liabilities	**3 034**	**1 899**
Reserves and fund balances		
Operating reserve[a]	5 000	5 000
Cumulative surplus (deficit)	2 658	2 339
Total reserves and fund balances	**7 658**	**7 339**
Total liabilities, reserves and fund balances	**10 692**	**9 238**

[a] Under the terms of General Assembly resolution 52/248 of 26 June 1998, the unencumbered balance of $2,468,400 for the period from 1 July 1996 to 30 June 1997 is applied to the resources required for the period from 1 July 1998 to 30 June 1999.

[b] Includes prior period adjustment of $51,746 for acquisition of equipment.

[c] The comparative column has changed owing to reclassification of various groups of expenditures.

The accompanying notes are an integral part of the financial statements.

Statement XX

United Nations Logistics Base at Brindisi

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Period	
	1 July 1998–30 June 1999	*1 July 1997–30 June 1998*
Income		
Allocations from other funds[a]	5 116	10 835
Funding from reserves and fund balances[b]	2 026	—
Interest income	114	22
Other/miscellaneous income[c]	1 166	137
Total income	**8 422**	**10 994**
Expenditure (schedule 20.1)		
Total expenditure	**6 690**	**9 461**
Excess (shortfall) of income over expenditure	**1 732**	**1 533**
Prior period adjustment	—	3
Net excess (shortfall) of income over expenditure	**1 732**	**1 536**
Savings on or cancellation of prior period obligations	805	40
Transfers from reserves and fund balances[b]	(2 026)	—
Reserves and fund balances, beginning of period	3 608	2 032
Reserves and fund balances, end of period	**4 119**	**3 608**

Statement XX (concluded)

United Nations Logistics Base at Brindisi

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	*1998*
Assets		
Cash and term deposits	5 141	276
Other accounts receivable	190	189
Inter-fund balances receivable	18	6 875
Deferred charges	68	29
Inter-office transactions pending processing	—	3
Total assets	**5 417**	**7 372**
Liabilities		
Unliquidated obligations — current period	1 282	3 344
Unliquidated obligations — prior periods	—	400
Other accounts payable	9	20
Deferred credits	7	—
Total liabilities	**1 298**	**3 764**
Reserves and fund balances		
Cumulative surplus	4 119	3 608
Total reserves and fund balances	**4 119**	**3 608**
Total liabilities, reserves and fund balances	**5 417**	**7 372**

[a] The allocation has been determined on an ad hoc basis from the existing budgets of various participating peacekeeping operations.

[b] The unencumbered balance of $2,025,800 for the period from 1 July 1996 to 30 June 1997 was applied to the resources required for the period from 1 July 1998 to 30 June 1999, as per General Assembly resolution 52/1 B of 26 June 1998.

[c] Other miscellaneous income includes sale of surplus equipment in the amount of $1,000,498.79.

The accompanying notes are an integral part of the financial statements.

Schedule 20.1

United Nations Logistics Base at Brindisi

Expenditure for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999

(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Civilian personnel				
International and local staff	4 172	3 771	59	3 830
Premises/accommodation/infrastructure	454	291	151	442
Transport operations				
Purchase of vehicles	559	74	452	526
Rental of vehicles	5	6	—	6
Workshop and test equipment	—	—	8	8
Spare parts, repairs and maintenance	135	114	17	131
Petrol, oil and lubricants	68	28	24	52
Vehicle insurance	52	54	—	54
Subtotal, transport operations	**819**	**276**	**501**	**777**
Communications				
Communications equipment	85	10	52	62
Spare parts, repairs and maintenance	170	161	28	189
Commercial communications	56	31	12	43
Subtotal, communications	**311**	**202**	**92**	**294**
Other equipment	455	215	228	443
Supplies and services	851	589	242	831
Freight	40	30	8	38
Special programmes				
Training programmes	40	34	1	35
Total	**7 142**	**5 408**	**1 282**	**6 690**

Statement XXI

United Nations Peace Forces (UNPF)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 12 January 1992 to 30 June 1997 as at 30 June 1999

(Thousands of United States dollars)

	Period		
	12 January 1992–30 June 1998	*1 July 1998–30 June 1999*	*1 July 1997–30 June 1998*
Income			
Assessed contributions[b]	5 082 587	-	-
Voluntary contributions	37 360	-	4
Interest income	44 205	385	2 223
Other/miscellaneous income	88 930	393	3 075
Total income	**5 253 082**	**778**	**5 302**
Expenditure (schedule 21.1)			
Total expenditure	**4 687 475**	**43**	**1 193**
Excess (shortfall) of income over expenditure	**565 607**	**735**	**4 109**
Prior period adjustments	(7 865)	(5 533)[c]	(4 461)
Net excess (shortfall) of income over expenditure	**557 742**	**(4 798)**	**(352)**
Savings on or cancellation of prior period obligations	5 933	205 048	1 864
Credits returned to Member States	(261 551)	-	(87 793)
Transfer to other funds	(59 014)	-	1 850
Reserves and fund balances, beginning of period	-	243 110	327 541
Reserves and fund balances, end of period	**243 110**	**443 360**	**243 110**

Statement XXI (concluded)

United Nations Peace Forces (UNPF)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	*1998*
Assets		
Cash and term deposits	8 013	3 296
Assessed contributions receivable from Member States (schedule 21.2)[b]	670 976	693 791
Other accounts receivable	18 296	8 148
Inter-fund balances receivable	3 649	14 422
Deferred charges	-	29
Inter-office transactions pending processing	227	15 077
Total assets	**701 161**	**734 763**
Liabilities		
Unliquidated obligations — prior periods	218 069	448 250
Accounts payable to Member States	28 886	33 695
Other accounts payable	1 412	356
Due to United Nations operations in Mozambique	-	8 000
Due to United Nations Mission in Haiti	9 000	1 000
Deferred credits	434	352
Total liabilities	**257 801**	**491 653**
Reserves and fund balances		
Cumulative surplus	443 360	243 110
Total reserves and fund balances	**443 360**	**243 110**
Total liabilities, reserves and fund balances	**701 161**	**734 763**

[a] See note 2 (a).

[b] Includes assessed contributions irrespective of collectability.

[c] Includes staff assessment adjustments of $5,335,365 for prior periods, $74,557 for 1997/98 United Nations Volunteers expenditures, adjustments of $123,632 for over-liquidations prior to use of IMIS less $772 for other prior period credits/charges.

The accompanying notes are an integral part of the financial statements.

Schedule 21.1

United Nations Peace Forces

Expenditure for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999
(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Expenditure*
Civilian personnel				
International and local staff	21	43	-	43
Total	**21**	**43**	-	**43**

UNITED NATIONS PEACE FORCES

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Afghanistan	47,803	0	1	47,802	45,842	1,960	0	47,802
Albania	1,653	0	1,653	0	0	0	0	0
Algeria	26,432	0	26,432	0	0	0	0	0
Andorra	0	0	0	0	0	0	0	0
Angola	9,419	0	9,419	0	0	0	0	0
Antigua and Barbuda	1,706	0	1	1,705	0	1,705	0	1,705
Argentina	76,735	0	76,735	0	0	0	0	0
Armenia	691,564	0	101,242	590,322	569,000	21,322	0	590,322
Australia	0	0	0	0	0	0	0	0
Austria	0	0	0	0	0	0	0	0
Azerbaijan	1,338,986	0	400,816	938,170	892,469	45,701	0	938,170
Bahamas	0	0	0	0	0	0	0	0
Bahrain	49,985	0	12	49,973	42,134	7,839	0	49,973
Bangladesh	13,719	0	13,719	0	(0)	0	0	(0)
Barbados	7,232	0	6	7,226	3,306	3,920	0	7,226
Belarus	19,640,087	0	601	19,639,486	19,244,378	395,108	0	19,639,486
Belgium	0	0	0	0	0	0	0	0
Belize	29,153	0	1	29,152	27,192	1,960	0	29,152
Benin	8,537	0	8,537	0	0	0	0	0
Bhutan	21,210	0	21,210	0	0	0	0	0
Bolivia	95,619	0	28,303	67,316	63,396	3,920	0	67,316
Bosnia and Herzegovina	189,281	0	122	189,159	184,377	4,782	0	189,159
Botswana	0	0	0	0	0	0	0	0
Brazil	2,729,390	0	200,949	2,528,441	1,893,476	634,965	0	2,528,441
Brunei	0	0	0	0	0	0	0	0
Bulgaria	827,366	0	275,048	552,318	552,318	0	0	552,318
Burkina Faso	47,803	0	1	47,802	45,842	1,960	0	47,802
Burundi	47,803	0	1	47,802	45,842	1,960	0	47,802
Cambodia	95,619	0	6	95,613	91,693	3,920	0	95,613
Cameroon	25,879	0	6	25,873	21,953	3,920	0	25,873
Canada	0	0	0	0	0	0	0	0
Cape Verde	47,803	0	1	47,802	45,842	1,960	0	47,802
Central African Republic	47,803	0	1	47,802	45,842	1,960	0	47,802
Chad	47,803	0	1	47,802	45,842	1,960	0	47,802
Chile	16,546	0	16,546	0	0	0	0	0

Schedule 21.2

UNITED NATIONS PEACE FORCES

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
China	19,544	0	17,279	2,265	2,265	0	0	2,265
Colombia	0	0	0	0	0	0	0	0
Comoros	47,803	0	1	47,802	45,842	1,960	0	47,802
Congo	91,249	0	6	91,243	87,323	3,920	0	91,243
Congo, Dem. Rep.	58,418	0	6	58,412	54,492	3,920	0	58,412
Costa Rica	83,072	0	3,234	79,837	75,917	3,920	0	79,837
Cote d'Ivoire	3,134	0	3,134	0	0	0	0	0
Croatia	1,091,306	0	808,645	282,661	247,387	35,274	0	282,661
Cuba	621,518	0	488,838	132,680	112,220	20,460	0	132,680
Cyprus	0	0	0	0	0	0	0	0
Czech Republic	0	0	(41,401)	41,401	0	0	41,401	41,401
D.P.R. of Korea	448,332	0	30	448,302	428,704	19,598	0	448,302
Denmark	0	0	0	0	0	0	0	0
Djibouti	47,803	0	1	47,802	45,842	1,960	0	47,802
Dominica	35,271	0	1	35,270	33,310	1,960	0	35,270
Dominican Republic	113,315	0	1,140	112,175	112,175	0	0	112,175
Ecuador	253,273	0	12	253,261	245,422	7,839	0	253,261
Egypt	0	0	0	0	0	0	0	0
El Salvador	95,619	0	6	95,613	91,693	3,920	0	95,613
Equatorial Guinea	47,803	0	1	47,802	45,842	1,960	0	47,802
Eritrea	155	0	1	154	0	154	0	154
Estonia	374,180	0	23	374,157	357,617	16,540	0	374,157
Ethiopia	9,419	0	1	9,418	7,458	1,960	0	9,418
Fiji	10,200	0	6	10,194	6,274	3,920	0	10,194
Finland	0	0	0	0	0	0	0	0
France	0	0	0	0	0	0	0	0
Gabon	147,658	0	6	147,652	143,732	3,920	0	147,652
Gambia	47,803	0	1	47,802	45,842	1,960	0	47,802
Georgia	1,716,808	0	68	1,716,740	1,671,039	45,701	0	1,716,740
Germany	0	0	0	0	0	0	0	0
Ghana	3,251	0	3,251	0	0	0	0	0
Greece	324,700	0	200	324,500	151,454	173,046	0	324,500
Grenada	45,587	0	1	45,586	43,626	1,960	0	45,586
Guatemala	191,238	0	12	191,226	183,387	7,839	0	191,226
Guinea	47,803	0	1	47,802	45,842	1,960	0	47,802

Schedule 21.2

UNITED NATIONS PEACE FORCES

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Guinea-Bissau	47,803	0	1	47,802	45,842	1,960	0	47,802
Guyana	3,418	0	6	3,412	0	3,412	0	3,412
Haiti	21,570	0	1	21,569	19,609	1,960	0	21,569
Honduras	85,203	0	2,006	83,197	81,277	1,920	0	83,197
Hungary	0	0	0	0	0	0	0	0
Iceland	0	0	0	0	0	0	0	0
India	0	0	0	0	0	0	0	0
Indonesia	1,302,951	0	83	1,302,868	1,247,996	54,872	0	1,302,868
Iran, Islamic Republic	2,970,741	0	970,741	2,000,000	1,817,584	182,416	0	2,000,000
Iraq	1,276,620	0	83	1,276,537	1,221,665	54,872	0	1,276,537
Ireland	0	0	0	0	0	0	0	0
Israel	45,471	0	156	45,315	0	45,315	0	45,315
Italy	0	0	0	0	0	0	0	0
Jamaica	0	0	0	0	0	0	0	0
Japan	0	0	0	0	0	0	0	0
Jordan	0	0	0	0	0	0	0	0
Kazakhstan	1,559,122	0	116	1,559,006	1,481,085	77,921	0	1,559,006
Kenya	19,101	0	6	19,095	15,175	3,920	0	19,095
Kuwait	0	0	0	0	0	0	0	0
Kyrgyzstan	490,496	0	36,825	453,671	441,050	12,621	0	453,671
Lao, People's Dem. Rep	1,706	0	1	1,705	0	1,705	0	1,705
Latvia	990,011	0	48	989,963	957,744	32,219	0	989,963
Lebanon	77,727	0	6	77,721	73,801	3,920	0	77,721
Lesotho	1,706	0	1	1,705	0	1,705	0	1,705
Liberia	95,619	0	6	95,613	91,693	3,920	0	95,613
Libyan Arab Jamahiriya	1,592,678	0	117	1,592,561	1,513,309	79,252	0	1,592,561
Liechtenstein	0	0	0	0	0	0	0	0
Lithuania	183,104	0	45,706	137,398	134,979	2,419	0	137,398
Luxembourg	0	0	0	0	0	0	0	0
Madagascar	62,383	0	1	62,382	60,422	1,960	0	62,382
Malawi	0	0	0	0	0	0	0	0
Malaysia	5,283	0	5,258	25	0	25	0	25
Maldives	47,803	0	1	47,802	45,842	1,960	0	47,802
Mali	28,440	0	1	28,439	26,479	1,960	0	28,439
Malta	0	0	0	0	0	0	0	0

Schedule 21.2

UNITED NATIONS PEACE FORCES

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Marshall Islands	26,901	0	6	26,895	22,975	3,920	0	26,895
Mauritania	47,803	0	1	47,802	45,842	1,960	0	47,802
Mauritius	0	0	0	0	0	0	0	0
Mexico	0	0	0	0	(0)	0	0	(0)
Micronesia	0	0	0	0	0	0	0	0
Monaco	0	0	0	0	0	0	0	0
Mongolia	93,854	0	6	93,848	89,928	3,920	0	93,848
Morocco	0	0	0	0	0	0	0	0
Mozambique	824	0	1	823	0	823	0	823
Myanmar	0	0	0	0	0	0	0	0
Namibia	882	0	882	0	0	0	0	0
Nepal	210	0	210	0	0	0	0	0
Netherlands	0	0	0	0	0	0	0	0
New Zealand	0	0	0	0	0	0	0	0
Nicaragua	95,619	0	6	95,613	91,693	3,920	0	95,613
Niger	47,803	0	1	47,802	45,842	1,960	0	47,802
Nigeria	491,021	0	491,021	0	0	0	0	0
Norway	0	0	0	0	0	0	0	0
Oman	43,064	0	22	43,042	27,364	15,678	0	43,042
Pakistan	0	0	0	0	0	0	0	0
Palau, Republic of	0	0	0	0	0	0	0	0
Panama	88,124	0	13,774	74,350	74,349	1	0	74,350
Papua New Guinea	26,469	0	1	26,468	24,508	1,960	0	26,468
Paraguay	2,069	0	2,069	0	0	0	0	0
Peru	573,712	0	36	573,676	550,158	23,518	0	573,676
Philippines	9,630	0	9,207	423	0	423	0	423
Poland	1,726,458	0	1,000,198	726,260	594,328	131,932	0	726,260
Portugal	147,609	0	157	147,452	0	147,452	0	147,452
Qatar	313,172	0	247,282	65,890	54,282	11,608	0	65,890
Republic of Korea	0	0	0	0	0	0	0	0
Republic of Moldova	1,237,494	0	48	1,237,446	1,204,364	33,082	0	1,237,446
Republic of Yemen	47,803	0	1	47,802	45,842	1,960	0	47,802
Romania	31,024	0	3,897	27,127	0	27,127	0	27,127
Russian Federation	17,522	0	12,098	5,424	5,424	0	0	5,424
Rwanda	47,803	0	1	47,802	45,842	1,960	0	47,802

UNITED NATIONS PEACE FORCES

Assessed contributions unpaid as at 30 June 1999
(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Saint Kitts and Nevis	0	0	0	0	0	0	0	0
Saint Lucia	17 570	0	1	17 569	15 609	1 960	0	17 569
San Marino	0	0	0	0	0	0	0	0
Sao Tome & Principe	47 803	0	1	47 802	45 842	1 960	0	47 802
Saudi Arabia	148 452	0	148 452	0	0	0	0	0
Senegal	27 532	0	1	27 531	25 571	1 960	0	27 531
Seychelles	40 962	0	1	40 961	39 001	1 960	0	40 961
Sierra Leone	47 803	0	1	47 802	45 842	1 960	0	47 802
Singapore	0	0	0	0	0	0	0	0
Slovakia	(0)	0	0	(0)	0	(0)	0	(0)
Slovenia	10 994	0	40	10 954	0	10 954	0	10 954
Solomon Islands	37 803	0	37 803	0	0	0	0	0
Somalia	47 803	0	1	47 802	45 842	1 960	0	47 802
South Africa	0	0	0	0	0	0	0	0
Spain	0	0	0	0	0	0	0	0
Sri Lanka	1 653	0	1 653	0	0	0	0	0
St. Vincent & the Grenadines	47 803	0	1	47 802	45 842	1 960	0	47 802
Sudan	47 803	0	1	47 802	45 842	1 960	0	47 802
Suriname	824	0	1	823	0	823	0	823
Swaziland	21 256	0	21 256	0	0	0	0	0
Sweden	0	0	0	0	0	0	0	0
Syrian Arab Republic	216 055	0	30	216 025	196 427	19 598	0	216 025
Tajikistan	396 218	0	12	396 206	392 069	4 137	0	396 206
Tanzania, United Rep. of	0	0	0	0	0	0	0	0
The FYR of Macedonia	125 955	0	33 656	92 299	92 299	0	0	92 299
Thailand	0	0	0	0	0	0	0	0
Togo	47 803	0	1	47 802	45 842	1 960	0	47 802
Trinidad and Tobago	339 646	0	339 646	0	0	0	0	0
Tunisia	10 249	0	16	10 233	0	10 233	0	10 233
Turkey	0	0	0	0	0	0	0	0
Turkmenistan	467 663	0	18	467 645	455 024	12 621	0	467 645
Uganda	824	0	1	823	0	823	0	823
Ukraine	79 359 422	0	1 900	79 357 522	77 179 800	2 177 722	0	79 357 522
United Arab Emirates	1 709 880	0	113	1 709 767	1 635 294	74 473	0	1 709 767
United Kingdom	3 222	0	3 222	0	0	0	0	0

UNITED NATIONS PEACE FORCES

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
United States of America	544,053,524	0	2,175,776	541,877,748	479,563,001	62,314,747	0	541,877,748
United States of America	0	0	0	0	0	0	0	0
Uruguay	97,991	0	97,991	0	0	0	0	0
Uzbekistan	2,173,964	0	78	2,173,886	2,120,345	53,541	0	2,173,886
Vanuatu	47,803	0	1	47,802	45,842	1,960	0	47,802
Venezuela	0	0	0	0	0	0	0	0
Viet Nam	95,619	0	6	95,613	91,693	3,920	0	95,613
Western Samoa	402	0	1	401	0	401	0	401
Yugoslavia	1,260,922	0	62	1,260,860	1,220,802	40,058	0	1,260,860
Zambia	1,834	0	1,834	0	0	0	0	0
Zimbabwe	7,409	0	1	7,408	7,408	0	0	7,408
TOTAL	679,147,490	0	8,171,546	670,975,944	603,698,981	67,235,562	41,401	670,975,944

Statement XXII

United Nations Observer Mission in Liberia (UNOMIL)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 22 September 1993 to 30 June 1998 as at 30 June 1999

(Thousands of United States dollars)

	Period		
	22 September 1993 30 June 1998	*1 July 1998 30 June 1999*	*1 July 1997 30 June 1998*
Income			
Assessed contributions[b,c]	138 143	3 841	5 112
Interest income	1 570	452	514
Other/miscellaneous income	1 067	132	646
Total income	**140 780**	**4 425**	**6 272**
Expenditure			
Total expenditure	**97 401**	-	**10 028**
Excess (shortfall) of income over expenditure	**43 379**	**4 425**	**(3 756)**
Prior period adjustment	(170)	(17)	(233)
Net excess (shortfall) of income over expenditure	**43 209**	**4 408**	**(3 989)**
Savings on or cancellation of prior period obligations	571	3 629	90
Credits returned to Member States[d]	(33 627)	(4 755)	-
Reserves and fund balances, beginning of period	-	10 153	14 052
Reserves and fund balances, end of period	**10 153**	**13 435**	**10 153**

Statement XXII (concluded)

United Nations Observer Mission in Liberia (UNOMIL)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	*1998*
Assets		
Cash and term deposits	9 798	7 396
Assessed contributions receivable from Member States[b]	5 570	6 149
Other accounts receivable	199	339
Inter-fund balances receivable	-	2 813
Deferred charges	-	49
Inter-office transactions pending processing	209	336
Total assets	**15 776**	**17 082**
Liabilities		
Unliquidated obligations — current period	-	1 371
Unliquidated obligations — prior periods	281	4 818
Accounts payable to Member States	443	7
Other accounts payable[e]	1 307	527
Inter-fund balances payable	161	-
Deferred credits	46	100
Inter-office transactions pending processing	103	106
Total liabilities	**2 341**	**6 929**
Reserves and fund balances		
Cumulative surplus	13 435	10 153
Total reserves and fund balances	**13 435**	**10 153**
Total liabilities, reserves and fund balances	**15 776**	**17 082**

[a] See note 2 (a).

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] In accordance with General Assembly decision 53/478 of 8 June 1999, an additional assessment of $3,841,125 for the period from 1 July 1997 to 30 June 1998 was assessed.

[d] Under the terms of General Assembly decision 53/478 of 8 June 1999, the total assessment on Member States was reduced by $3,841,125 and $760,075, representing the unencumbered balance for the period from 1 July 1996 to 30 June 1997. In addition, the total assessment on Member States was reduced by $154,200 for the period from 1 July 1997 to 30 June 1998.

[e] Includes $955,137, representing claims pending settlement that have been transferred from prior period unliquidated obligations to accounts payable.

The accompanying notes are an integral part of the financial statements.

Schedule 22.1

UNITED NATIONS OBSERVER MISSION IN LIBERIA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Afghanistan	1,001	26	44	983	910	47	26	983
Albania	432	49	481	0	0	0	0	0
Algeria	0	1,023	1,023	0	0	0	0	0
Andorra	0	260	260	0	0	0	0	0
Angola	506	37	543	0	0	0	0	0
Antigua and Barbuda	401	23	44	380	310	47	23	380
Argentina	15,496	4,616	19,736	376	0	0	376	376
Armenia	0	285	285	0	0	0	0	0
Australia	0	54,670	54,670	0	0	0	0	0
Austria	0	33,429	33,429	0	0	0	0	0
Azerbaijan	32,169	632	32,801	0	0	0	0	0
Bahamas	678	129	807	0	0	0	0	0
Bahrain	0	141	141	0	0	0	0	0
Bangladesh	47	37	84	0	0	0	0	0
Barbados	86	67	90	63	0	0	63	63
Belarus	316,323	3,218	7,573	311,968	302,123	6,627	3,218	311,968
Belgium	0	39,002	39,002	0	0	0	0	0
Belize	477	21	44	454	386	47	21	454
Benin	410	23	433	0	0	0	0	0
Bhutan	518	21	539	0	0	0	0	0
Bolivia	1,998	67	2,065	0	0	0	0	0
Bosnia and Herzegovina	3,132	56	98	3,090	2,940	94	56	3,090
Botswana	170	37	207	0	0	0	0	0
Brazil	195,161	11,615	24,615	182,161	155,211	15,335	11,615	182,161
Brunei	0	147	147	0	0	0	0	0
Bulgaria	680	464	1,144	0	0	0	0	0
Burkina Faso	0	23	23	0	0	0	0	0
Burundi	1,001	21	44	978	910	47	21	978
Cambodia	858	42	89	811	675	94	42	811
Cameroon	1,008	89	91	1,006	823	94	89	1,006
Canada	0	109,993	109,993	0	0	0	0	0
Cape Verde	1,001	21	44	978	910	47	21	978
Central African Republic	1,001	23	44	980	910	47	23	980
Chad	1,001	21	1,022	0	0	0	0	0
Chile	16,001	714	16,705	10	0	0	10	10

Schedule 22.1

UNITED NATIONS OBSERVER MISSION IN LIBERIA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
China	73	37,290	37,355	8	8	0	0	8
Colombia	0	769	769	0	0	0	0	0
Comoros	1,001	21	44	978	910	47	21	978
Congo	1,371	49	89	1,331	1,188	94	49	1,331
Congo Dem Rep	1,203	67	90	1,180	1,019	94	67	1,180
Costa Rica	0	101	91	10	0	0	10	10
Cote d'Ivoire	851	82	185	748	572	94	82	748
Croatia	21,402	540	785	21,157	19,765	852	540	21,157
Cuba	0	330	330	0	0	0	0	0
Cyprus	0	237	237	0	0	0	0	0
Czech Republic	(0)	7,774	5,573	2,201	0	(0)	2,201	2,201
D.P.R. of Korea	9,808	300	435	9,673	8,899	474	300	9,673
Denmark	0	26,070	26,070	0	0	0	0	0
Djibouti	1,001	21	44	978	910	47	21	978
Dominica	1,001	21	44	978	910	47	21	978
Dominican Republic	0	97	91	6	0	0	6	6
Ecuador	4,803	155	4,958	0	0	0	0	0
Egypt	0	553	553	0	0	0	0	0
El Salvador	1,998	82	91	1,989	1,813	94	82	1,989
Equatorial Guinea	1,001	21	44	978	910	47	21	978
Eritrea	0	21	21	0	0	0	0	0
Estonia	7,768	234	8,002	(0)	0	0	0	0
Ethiopia	506	31	45	492	414	47	31	492
Fiji	0	52	52	0	0	0	0	0
Finland	0	21,466	21,466	0	0	0	0	0
France	0	293,830	293,830	0	0	0	0	0
Gabon	2,798	105	91	2,812	2,613	94	105	2,812
Gambia	1,001	21	44	978	910	47	21	978
Georgia	31,369	624	991	31,002	29,336	1,042	624	31,002
Germany	0	346,159	346,159	0	0	0	0	0
Ghana	86	64	150	0	0	0	0	0
Greece	0	8,975	7,575	1,400	0	0	1,400	1,400
Grenada	1,001	21	44	978	910	47	21	978
Guatemala	3,998	143	173	3,968	3,635	190	143	3,968
Guinea	1,001	24	44	981	910	47	24	981

UNITED NATIONS OBSERVER MISSION IN LIBERIA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Guinea-Bissau	1 001	21	44	978	910	47	21	978
Guyana	862	42	89	815	679	94	42	815
Haiti	545	23	44	524	454	47	23	524
Honduras	764	52	90	726	580	94	52	726
Hungary	0	960	960	0	0	0	0	0
Iceland	1 378	1 148	2 526	0	0	0	0	0
India	0	2 278	2 278	0	0	0	0	0
Indonesia	20 987	1 159	1 235	20 911	18 427	1 325	1,159	20 911
Iran, Islamic Republic	69 449	2 793	72 242	0	0	0	0	0
Iraq	27 195	842	1 223	26 814	24 647	1 325	842	26 814
Ireland	0	8 020	8 020	0	0	0	0	0
Israel	984	2 217	3 201	0	0	0	0	0
Italy	0	197 166	197 166	0	0	0	0	0
Jamaica	0	60	60	0	0	0	0	0
Japan	0	622 684	622 684	0	0	0	0	0
Jordan	0	67	67	0	0	0	0	0
Kazakhstan	52 689	1 165	1 704	52 150	49 186	1,799	1 165	52 150
Kenya	432	64	90	406	248	94	64	406
Kuwait	0	1 276	1 276	0	0	0	0	0
Kyrgyzstan	8 725	167	270	8 622	8 171	284	167	8 622
Lao People's Dem. Rep	371	21	44	348	280	47	21	348
Latvia	18 710	468	19 178	0	0	0	0	0
Lebanon	1 203	97	91	1 209	1 018	94	97	1 209
Lesotho	430	23	44	409	339	47	23	409
Liberia	1 998	46	89	1 955	1 815	94	46	1,955
Libyan Arab Jamahiriya	31 676	1 334	1 763	31 247	28,020	1,893	1,334	31 247
Liechtenstein	0	279	279	0	0	0	0	0
Lithuania	15 470	464	15 934	0	0	0	0	0
Luxembourg	0	2 520	2 520	0	0	0	0	0
Madagascar	1 190	24	44	1 170	1 099	47	24	1,170
Malawi	0	23	23	0	0	0	0	0
Malaysia	0	1 140	1 140	0	0	0	0	0
Maldives	1 001	21	44	978	910	47	21	978
Mali	1 001	24	44	981	910	47	24	981
Malta	338	89	91	336	153	94	89	336

Schedule 22.1

UNITED NATIONS OBSERVER MISSION IN LIBERIA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Marshall Islands	1,086	42	89	1,039	903	94	42	1,039
Mauritania	1,001	21	44	978	910	47	21	978
Mauritius	0	71	71	0	0	0	0	0
Mexico	0	6,409	6,409	0	0	0	0	0
Micronesia	0	42	42	0	0	0	0	0
Monaco	0	242	242	0	0	0	0	0
Mongolia	1,189	46	89	1,146	1,006	94	46	1,146
Morocco	0	262	262	0	0	0	0	0
Mozambique	217	23	44	196	126	47	23	196
Myanmar	168	36	204	0	0	0	0	0
Namibia	0	31	31	0	0	0	0	0
Nepal	0	26	26	0	0	0	0	0
Netherlands	0	59,445	59,445	0	0	0	0	0
New Zealand	0	8,544	8,544	0	0	0	0	0
Nicaragua	1,998	46	89	1,955	1,815	94	46	1,955
Niger	1,001	23	44	980	910	47	23	980
Nigeria	10,446	669	11,115	0	0	0	0	0
Norway	0	21,576	21,576	0	0	0	0	0
Oman	0	332	332	0	0	0	0	0
Pakistan	1	444	445	0	(0)	(0)	0	(0)
Palau, Republic of	376	21	376	21	0	0	21	21
Panama	2,798	97	1,493	1,402	1,211	94	97	1,402
Papua New Guinea	2	31	33	0	0	0	0	0
Paraguay	99	89	188	0	0	0	0	0
Peru	11,997	536	529	12,004	10,900	568	536	12,004
Philippines	523	506	528	501	0	0	501	501
Poland	16,940	2,154	2,923	16,171	10,893	3,124	2,154	16,171
Portugal	0	9,408	7,410	1,998	0	0	1,998	1,998
Qatar	8,805	271	8,807	269	0	0	269	269
Republic of Korea	0	6,571	6,571	0	0	0	0	0
Republic of Moldova	22,446	457	22,903	0	0	0	0	0
Republic of Yemen	1,001	37	45	993	909	47	37	993
Romania	10,653	935	11,588	0	0	0	0	0
Russian Federation	9	162,974	162,963	20	20	0	0	20
Rwanda	1,001	23	44	980	910	47	23	980

Schedule 22.1

UNITED NATIONS OBSERVER MISSION IN LIBERIA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Saint Kitts and Nevis	0	21	21	0	0	0	0	0
Saint Lucia	545	21	44	522	454	47	21	522
San Marino	0	224	224	0	0	0	0	0
Sao Tome & Principe	1,001	21	44	978	910	47	21	978
Saudi Arabia	0	4,835	4,835	0	0	0	0	0
Senegal	1,001	29	45	985	909	47	29	985
Seychelles	1,001	23	44	980	910	47	23	980
Sierra Leone	1,001	21	44	978	910	47	21	978
Singapore	0	1,136	1,136	0	0	0	0	0
Slovakia	(0)	494	356	138	0	(0)	138	138
Slovenia	3,026	482	613	2,895	1,751	662	482	2,895
Solomon Islands	1,001	21	1,022	0	0	0	0	0
Somalia	1,001	21	44	978	910	47	21	978
South Africa	0	12,683	12,683	0	0	0	0	0
Spain	0	91,692	91,692	0	0	0	0	0
Sri Lanka	86	86	172	0	0	0	0	0
St. Vincent & the Grenadines	1,001	21	44	978	910	47	21	978
Sudan	1,001	36	45	992	909	47	36	992
Suriname	336	26	44	318	245	47	26	318
Swaziland	127	46	173	0	0	0	0	0
Sweden	0	43,166	43,166	0	0	0	0	0
Syrian Arab Republic	9,199	414	9,613	0	0	0	0	0
Tajikistan	6,604	103	172	6,535	6,242	190	103	6,535
Tanzania, United Rep of	0	26	26	0	0	0	0	0
The FYR of Macedonia	2,550	56	90	2,516	2,366	94	56	2,516
Thailand	0	1,066	1,066	0	0	0	0	0
Togo	1,001	23	44	980	910	47	23	980
Trinidad and Tobago	0	179	179	0	0	0	0	0
Tunisia	2,579	215	261	2,533	2,034	284	215	2,533
Turkey	0	3,036	3,036	0	0	0	0	0
Turkmenistan	8,725	167	270	8,622	8,171	284	167	8,622
Uganda	0	26	26	0	0	0	0	0
Ukraine	1,416,413	26,613	44,441	1,398,585	1,326,678	45,294	26,613	1,398,585
United Arab Emirates	0	1,360	1,360	0	0	0	0	0
United Kingdom	12	236,634	236,646	(0)	(0)	0	0	(0)

Schedule 22.1

UNITED NATIONS OBSERVER MISSION IN LIBERIA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
United States of America	3,623,764	1,179,453	1,470,018	3,333,200	576,129	1,577,618	1,179,453	3,333,200
Uruguay	1,293	329	1,622	0	0	0	0	0
Uzbekistan	0	768	768	0	0	0	0	0
Vanuatu	1,001	21	44	978	910	47	21	978
Venezuela	0	2,095	2,095	0	0	0	0	0
Viet Nam	432	75	91	416	247	94	75	416
Western Samoa	430	21	44	407	339	47	21	407
Yugoslavia	23,777	594	884	23,487	21,946	947	594	23,487
Zambia	370	24	394	0	0	0	0	0
Zimbabwe	459	36	45	450	367	47	36	450
TOTAL	6,149,490	3,747,048	4,326,791	5,569,748	2,665,257	1,663,830	1,240,661	5,569,748

Statement XXIII
Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA)[a]
Statement of income and expenditure and changes in reserves and fund balances for the period from 15 February 1997 to 31 May 1997 as at 30 June 1999

(Thousands of United States dollars)

	Period		
	15 February 1997–30 June 1998	*1 July 1998–30 June 1999*	*1 July 1997–30 June 1998*
Income			
Assessed contributions[b]	4 000	-	-
Interest income	38	3	38
Other/miscellaneous income	65	18	65
Total income	**4 103**	**21**	**103**
Expenditure			
Total expenditure	**3 946**	-	-
Excess (shortfall) of income over expenditure	**157**	**21**	**103**
Prior period adjustments	-	1	-
Net excess (shortfall) of income over expenditure	**157**	**22**	**103**
Savings on or cancellation of prior period obligations	10	128	10
Credits returned to Member States[c]	-	(292)	-
Reserves and fund balances, beginning of period	-	167	54
Reserves and fund balances, end of period	**167**	**25**	**167**

Statement XXIII (concluded)

Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA)[a]

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	*1998*
Assets		
Cash and term deposits	19	108
Assessed contributions receivable from Member States[b]	202	322
Inter-fund balance receivable	-	2
Total assets	**221**	**432**
Liabilities		
Unliquidated obligations — prior periods	-	265
Accounts payable — Member States	167	-
Inter-fund balance payable	29	-
Total liabilities	**196**	**265**
Reserves and fund balances		
Cumulative surplus	25	167
Total reserves and fund balances	**25**	**167**
Total liabilities, reserves and fund balances	**221**	**432**

[a] See note 2 (a).

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Credits returned to Member States consist of $184,200 from the unencumbered balance in respect of the period ending 31 May 1997, the respective share of miscellaneous income of $68,983 and interest income of $38,653, in accordance with General Assembly resolution 53/235 of June 1999.

The accompanying notes are an integral part of the financial statements.

Schedule 23.1

MILITARY OBSERVER GROUP OF THE UNITED NATIONS VERIFICATION MISSION IN GUATEMALA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Afghanistan	40	0	2	38	38	0	0	38
Albania	79	0	79	0	0	0	0	0
Algeria	0	0	0	0	0	0	0	0
Andorra	0	0	0	0	0	0	0	0
Angola	40	0	40	0	0	0	0	0
Antigua and Barbuda	40	0	2	38	38	0	0	38
Argentina	3 801	0	3 801	0	0	0	0	0
Armenia	0	0	0	0	0	0	0	0
Australia	0	0	0	0	0	0	0	0
Austria	0	0	0	0	0	0	0	0
Azerbaijan	872	0	872	0	0	0	0	0
Bahamas	158	0	158	0	0	0	0	0
Bahrain	0	0	0	0	0	0	0	0
Bangladesh	0	0	0	0	0	0	0	0
Barbados	0	0	0	0	0	0	0	0
Belarus	0	0	0	0	0	0	0	0
Belgium	0	0	0	0	0	0	0	0
Belize	40	0	2	38	38	0	0	38
Benin	40	0	40	0	0	0	0	0
Bhutan	40	0	40	0	0	0	0	0
Bolivia	0	0	0	0	0	0	0	0
Bosnia and Herzegovina	79	0	5	74	74	0	0	74
Botswana	40	0	40	0	0	0	0	0
Brazil	12 827	0	12 827	0	0	0	0	0
Brunei	0	0	0	0	0	0	0	0
Bulgaria	633	0	40	593	593	0	0	593
Burkina Faso	40	0	2	38	38	0	0	38
Burundi	40	0	2	38	38	0	0	38
Cambodia	79	0	0	79	79	0	0	79
Cameroon	79	0	5	74	74	0	0	74
Canada	0	0	0	0	0	0	0	0
Cape Verde	40	0	2	38	38	0	0	38
Central African Republic	40	0	2	38	38	0	0	38
Chad	40	0	40	0	0	0	0	0
Chile	633	0	40	593	593	0	0	593

Schedule 23.1

MILITARY OBSERVER GROUP OF THE UNITED NATIONS VERIFICATION MISSION IN GUATEMALA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
China	0	0	0	0	0	0	0	0
Colombia	792	0	51	741	741	0	0	741
Comoros	40	0	2	38	38	0	0	38
Congo	79	0	5	74	74	0	0	74
Congo, Dem Rep	79	0	5	74	74	0	0	74
Costa Rica	79	0	5	74	74	0	0	74
Cote d'Ivoire	79	0	5	74	74	0	0	74
Croatia	713	0	46	667	667	0	0	667
Cuba	0	0	0	0	0	0	0	0
Cyprus	0	0	0	0	0	0	0	0
Czech Republic	0	0	0	0	0	0	0	0
D P R of Korea	396	0	25	371	371	0	0	371
Denmark	0	0	0	0	0	0	0	0
Djibouti	40	0	2	38	38	0	0	38
Dominica	40	0	2	38	38	0	0	38
Dominican Republic	0	0	0	0	0	0	0	0
Ecuador	158	0	158	0	0	0	0	0
Egypt	0	0	0	0	0	0	0	0
El Salvador	79	0	0	79	79	0	0	79
Equatorial Guinea	40	0	40	0	0	0	0	0
Eritrea	0	0	0	0	0	0	0	0
Estonia	317	0	317	0	0	0	0	0
Ethiopia	40	0	2	38	38	0	0	38
Fiji	0	0	0	0	0	0	0	0
Finland	0	0	0	0	0	0	0	0
France	0	0	0	0	0	0	0	0
Gabon	79	0	5	74	74	0	0	74
Gambia	40	0	2	38	38	0	0	38
Georgia	872	0	54	818	818	0	0	818
Germany	0	0	0	0	0	0	0	0
Ghana	0	0	0	0	0	0	0	0
Greece	8 275	0	521	7 754	7 754	0	0	7 754
Grenada	40	0	2	38	38	0	0	38
Guatemala	158	0	9	149	149	0	0	149
Guinea	40	0	2	38	38	0	0	38

Schedule 23.1

MILITARY OBSERVER GROUP OF THE UNITED NATIONS VERIFICATION MISSION IN GUATEMALA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Guinea-Bissau	40	0	2	38	38	0	0	38
Guyana	79	0	5	74	74	0	0	74
Haiti	40	0	2	38	38	0	0	38
Honduras	79	0	79	0	(0)	0	0	(0)
Hungary	0	0	0	0	0	0	0	0
Iceland	0	0	0	0	0	0	0	0
India	0	0	0	0	0	0	0	0
Indonesia	620	0	71	549	549	0	0	549
Iran, Islamic Republic	0	0	0	0	0	0	0	0
Iraq	1 109	0	71	1 038	1 038	0	0	1 038
Ireland	0	0	0	0	0	0	0	0
Israel	0	0	0	0	0	0	0	0
Italy	0	0	0	0	0	0	0	0
Jamaica	0	0	0	0	0	0	0	0
Japan	0	0	0	0	0	0	0	0
Jordan	0	0	0	0	0	0	0	0
Kazakhstan	0	0	0	0	0	0	0	0
Kenya	79	0	5	74	74	0	0	74
Kuwait	0	0	0	0	0	0	0	0
Kyrgyzstan	237	0	14	223	223	0	0	223
Lao, People's Dem. Rep	40	0	2	38	38	0	0	38
Latvia	633	0	633	0	0	0	0	0
Lebanon	79	0	5	74	74	0	0	74
Lesotho	40	0	2	38	38	0	0	38
Liberia	79	0	5	74	74	0	0	74
Libyan Arab Jamahiriya	1 168	0	101	1 067	1 067	0	0	1 067
Liechtenstein	0	0	0	0	0	0	0	0
Lithuania	633	0	633	0	0	0	0	0
Luxembourg	0	0	0	0	0	0	0	0
Madagascar	40	0	2	38	38	0	0	38
Malawi	40	0	40	0	0	0	0	0
Malaysia	0	0	0	0	0	0	0	0
Maldives	40	0	0	40	40	0	0	40
Mali	40	0	2	38	38	0	0	38
Malta	79	0	5	74	74	0	0	74

Schedule 23.1

MILITARY OBSERVER GROUP OF THE UNITED NATIONS VERIFICATION MISSION IN GUATEMALA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Marshall Islands	79	0	5	74	74	0	0	74
Mauritania	40	0	2	38	38	0	0	38
Mauritius	0	0	0	0	0	0	0	0
Mexico	0	0	0	0	0	0	0	0
Micronesia	0	0	0	0	0	0	0	0
Monaco	0	0	0	0	0	0	0	0
Mongolia	0	0	0	0	0	0	0	0
Morocco	0	0	0	0	0	0	0	0
Mozambique	40	0	2	38	38	0	0	38
Myanmar	40	0	40	0	0	0	0	0
Namibia	0	0	0	0	0	0	0	0
Nepal	0	0	0	0	0	0	0	0
Netherlands	0	0	0	0	0	0	0	0
New Zealand	0	0	0	0	0	0	0	0
Nicaragua	79	0	5	74	74	0	0	74
Niger	40	0	2	38	38	0	0	38
Nigeria	872	0	872	0	0	0	0	0
Norway	18	0	18	0	0	0	0	0
Oman	0	0	0	0	0	0	0	0
Pakistan	0	0	0	0	0	0	0	0
Palau, Republic of	0	0	0	0	0	0	0	0
Panama	79	0	79	0	0	0	0	0
Papua New Guinea	40	0	2	38	38	0	0	38
Paraguay	71	0	71	0	0	0	0	0
Peru	476	0	31	445	445	0	0	445
Philippines	0	0	0	0	0	0	0	0
Poland	2 613	0	165	2 448	2 448	0	0	2 448
Portugal	0	0	0	0	0	0	0	0
Qatar	317	0	21	296	296	0	0	296
Republic of Korea	0	0	0	0	0	0	0	0
Republic of Moldova	633	0	633	0	0	0	0	0
Republic of Yemen	40	0	2	38	38	0	0	38
Romania	1 188	0	1 188	0	0	0	0	0
Russian Federation	0	0	0	0	0	0	0	0
Rwanda	40	0	2	38	38	0	0	38

Schedule 23.1

MILITARY OBSERVER GROUP OF THE UNITED NATIONS VERIFICATION MISSION IN GUATEMALA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Saint Kitts and Nevis	0	0	0	0	0	0	0	0
Saint Lucia	40	0	2	38	38	0	0	38
San Marino	0	0	0	0	0	0	0	0
Sao Tome & Principe	40	0	2	38	38	0	0	38
Saudi Arabia	0	0	0	0	0	0	0	0
Senegal	40	0	2	38	38	0	0	38
Seychelles	40	0	2	38	38	0	0	38
Sierra Leone	40	0	2	38	38	0	0	38
Singapore	0	0	0	0	0	0	0	0
Slovakia	0	0	0	0	0	0	0	0
Slovenia	554	0	35	519	519	0	0	519
Solomon Islands	40	0	40	0	0	0	0	0
Somalia	40	0	2	38	38	0	0	38
South Africa	0	0	0	0	0	0	0	0
Spain	0	0	0	0	0	0	0	0
Sri Lanka	0	0	0	0	0	0	0	0
St. Vincent & the Grenadines	40	0	2	38	38	0	0	38
Sudan	40	0	2	38	38	0	0	38
Suriname	40	0	2	38	38	0	0	38
Swaziland	79	0	5	74	74	0	0	74
Sweden	0	0	0	0	0	0	0	0
Syrian Arab Republic	396	0	396	0	0	0	0	0
Tajikistan	158	0	9	149	149	0	0	149
Tanzania, United Rep. of	0	0	0	0	0	0	0	0
The FYR of Macedonia	79	0	5	74	74	0	0	74
Thailand	0	0	0	0	0	0	0	0
Togo	40	0	2	38	38	0	0	38
Trinidad and Tobago	0	0	0	0	0	0	0	0
Tunisia	237	0	14	223	223	0	0	223
Turkey	0	0	0	0	0	0	0	0
Turkmenistan	0	0	0	0	0	0	0	0
Uganda	40	0	2	38	38	0	0	38
Ukraine	37,888	0	2,405	35,483	35,483	0	0	35,483
United Arab Emirates	1,504	0	1,504	0	0	0	0	0
United Kingdom	0	0	0	0	0	0	0	0

MILITARY OBSERVER GROUP OF THE UNITED NATIONS VERIFICATION MISSION IN GUATEMALA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
United States of America	234 494	0	90 104	144 390	144 390	0	0	144 390
Uruguay	317	0	317	0	0	0	0	0
Uzbekistan	0	0	0	0	0	0	0	0
Vanuatu	40	0	2	38	38	0	0	38
Venezuela	0	0	0	0	0	0	0	0
Viet Nam	79	0	5	74	74	0	0	74
Western Samoa	40	0	2	38	38	0	0	38
Yugoslavia	792	0	51	741	741	0	0	741
Zambia	40	0	40	0	0	0	0	0
Zimbabwe	40	0	2	38	38	0	0	38
TOTAL	321 311	0	119 078	202 233	202 233	0	0	202 233

Statement XXIV

United Nations Military Liaison Team in Cambodia (UNMLT)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 15 November 1993 to 15 November 1994 as at 30 June 1999

(Thousands of United States dollars)

	Period		
	15 November 1993-30 June 1997	*1 July 1998-30 June 1999*	*1 July 1997-30 June 1998*
Income			
Assessed contributions[b]	910	-	-
Interest income	46	13	14
Other/miscellaneous income	90	1	1
Total income	1 046	14	15
Expenditure			
Total expenditure	587	-	-
Excess (shortfall) of income over expenditure	459	14	15
Prior period adjustments	(4)	(1)	(2)
Net excess (shortfall) of income over expenditure	455	13	13
Savings on or cancellation of prior period obligations	5	-	2
Credits returned to Member States	(375)	-	-
Reserves and fund balances, beginning of period	-	85	70
Reserves and fund balances, end of period	85	98	85

Statement XXIV (concluded)

United Nations Military Liaison Team in Cambodia (UNMLT)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	*1998*
Assets		
Cash and term deposits	253	259
Assessed contributions receivable from Member States[b]	13	14
Total assets	**266**	**273**
Liabilities		
Accounts payable to Member States	168	171
Inter-fund balances payable	-	16
Inter-office transactions pending processing	-	1
Total liabilities	**168**	**188**
Reserves and fund balances		
Cumulative surplus	98	85
Total reserves and fund balances	**98**	**85**
Total liabilities, reserves and fund balances	**266**	**273**

[a] See note 2 (a).

[b] Includes unpaid assessed contributions irrespective of collectability.

The accompanying notes are an integral part of the financial statements.

Schedule 24.1

UNITED NATIONS MILITARY LIAISON TEAM IN CAMBODIA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Afghanistan	5	0	0	5	5	0	0	5
Albania	0	0	0	0	0	0	0	0
Angola	0	0	0	0	0	0	0	0
Argentina	0	0	0	0	0	0	0	0
Azerbaijan	221	0	221	0	0	0	0	0
Belarus	2 446	0	0	2 446	2 446	0	0	2 446
Belize	0	0	0	0	0	0	0	0
Benin	4	0	0	4	4	0	0	4
Bhutan	0	0	0	0	0	0	0	0
Bolivia	0	0	0	0	0	0	0	0
Bosnia and Herzegovina	25	0	0	25	25	0	0	25
Burkina Faso	5	0	0	5	5	0	0	5
Burundi	5	0	0	5	5	0	0	5
Cambodia	0	0	0	0	0	0	0	0
Cameroon	0	0	0	0	0	0	0	0
Cape Verde	5	0	0	5	5	0	0	5
Central African Republic	5	0	0	5	5	0	0	5
Chad	5	0	5	0	0	0	0	0
Colombia	0	0	0	0	0	0	0	0
Comoros	5	0	0	5	5	0	0	5
Congo	0	0	0	0	0	0	0	0
Costa Rica	0	0	0	0	0	0	0	0
Cote d'Ivoire	0	0	0	0	0	0	0	0
Croatia	132	0	0	132	132	0	0	132
Cuba	0	0	0	0	0	0	0	0
Czech Republic	0	0	0	0	0	0	0	0
D P R of Korea	52	0	0	52	52	0	0	52
Djibouti	5	0	0	5	5	0	0	5
Dominica	5	0	0	5	5	0	0	5
Dominican Republic	0	0	0	0	0	0	0	0
Ecuador	32	0	32	0	0	0	0	0
El Salvador	11	0	0	11	11	0	0	11
Equatorial Guinea	5	0	5	0	0	0	0	0
Eritrea	0	0	0	0	0	0	0	0
Estonia	27	0	27	0	0	0	0	0

Schedule 24.1

UNITED NATIONS MILITARY LIAISON TEAM IN CAMBODIA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Gabon	21	0	0	21	21	0	0	21
Gambia	5	0	0	5	5	0	0	5
Georgia	212	0	0	212	212	0	0	212
Grenada	5	0	0	5	5	0	0	5
Guatemala	21	0	0	21	21	0	0	21
Guinea	5	0	0	5	5	0	0	5
Guinea-Bissau	5	0	0	5	5	0	0	5
Guyana	0	0	0	0	0	0	0	0
Haiti	0	0	0	0	0	0	0	0
Honduras	0	0	0	0	0	0	0	0
Hungary	0	0	0	0	0	0	0	0
Indonesia	0	0	0	0	0	0	0	0
Iran, Islamic Republic	0	0	0	0	0	0	0	0
Iraq	132	0	0	132	132	0	0	132
Israel	0	0	0	0	0	0	0	0
Jamaica	0	0	0	0	0	0	0	0
Kazakhstan	0	0	0	0	0	0	0	0
Kenya	0	0	0	0	0	0	0	0
Kyrgyzstan	60	0	0	60	60	0	0	60
Latvia	97	0	97	0	0	0	0	0
Lebanon	0	0	0	0	0	0	0	0
Liberia	11	0	0	11	11	0	0	11
Libyan Arab Jamahiriya	5	0	0	5	5	0	0	5
Lithuania	26	0	26	0	0	0	0	0
Madagascar	8	0	0	8	8	0	0	8
Malawi	0	0	0	0	0	0	0	0
Maldives	0	0	0	0	0	0	0	0
Mali	5	0	0	5	5	0	0	5
Mauritania	5	0	0	5	5	0	0	5
Mongolia	11	0	0	11	11	0	0	11
Morocco	0	0	0	0	0	0	0	0
Mozambique	0	0	0	0	0	0	0	0
Nepal	0	0	0	0	0	0	0	0
Nicaragua	11	0	0	11	11	0	0	11
Niger	5	0	0	5	5	0	0	5

UNITED NATIONS MILITARY LIAISON TEAM IN CAMBODIA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Nigeria	0	0	0	0	0	0	0	0
Panama	0	0	0	0	0	0	0	0
Papua New Guinea	0	0	0	0	0	0	0	0
Peru	0	0	0	0	0	0	0	0
Philippines	0	0	0	0	0	0	0	0
Qatar	52	0	52	0	0	0	0	0
Republic of Moldova	151	0	151	0	0	0	0	0
Republic of Yemen	5	0	0	5	5	0	0	5
Romania	0	0	0	0	0	0	0	0
Rwanda	5	0	0	5	5	0	0	5
Saint Kitts and Nevis	0	0	0	0	0	0	0	0
Saint Lucia	0	0	0	0	0	0	0	0
Sao Tome & Principe	5	0	0	5	5	0	0	5
Saudi Arabia	0	0	0	0	0	0	0	0
Senegal	5	0	0	5	5	0	0	5
Seychelles	5	0	0	5	5	0	0	5
Sierra Leone	5	0	0	5	5	0	0	5
Slovakia	(0)	0	0	(0)	0	(0)	0	(0)
Solomon Islands	0	0	0	0	0	0	0	0
Somalia	5	0	0	5	5	0	0	5
St. Vincent & the Grenadines	5	0	0	5	5	0	0	5
Sudan	5	0	0	5	5	0	0	5
Suriname	0	0	0	0	0	0	0	0
Syrian Arab Republic	0	0	0	0	0	0	0	0
Tajikistan	52	0	0	52	52	0	0	52
Tanzania, United Rep. of	0	0	0	0	0	0	0	0
The FYR of Macedonia	20	0	0	20	20	0	0	20
Thailand	0	0	0	0	0	0	0	0
Togo	5	0	0	5	5	0	0	5
Trinidad and Tobago	0	0	0	0	0	0	0	0
Tunisia	0	0	0	0	0	0	0	0
Turkey	0	0	0	0	0	0	0	0
Turkmenistan	0	0	0	0	0	0	0	0
Uganda	0	0	0	0	0	0	0	0
Ukraine	9 525	0	0	9 525	9 525	0	0	9 525

UNITED NATIONS MILITARY LIAISON TEAM IN CAMBODIA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
United States of America	0	0	0	0	0	0	0	0
Uruguay	0	0	0	0	0	0	0	0
Uzbekistan	0	0	0	0	0	0	0	0
Vanuatu	5	0	0	5	5	0	0	5
Venezuela	0	0	0	0	0	0	0	0
Viet Nam	0	0	0	0	0	0	0	0
Western Samoa	5	0	0	5	5	0	0	5
Yugoslavia	143	0	0	143	143	0	0	143
Zambia	0	0	0	0	0	0	0	0
Zimbabwe	0	0	0	0	0	0	0	0
TOTAL	13,653	0	616	13,037	13,037	0	0	13,037

Statement XXV

United Nations Assistance Mission for Rwanda (UNAMIR) and United Nations Observer Mission Uganda-Rwanda (UNOMUR)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 22 June 1993 to 19 April 1996 as at 30 June 1999

(Thousands of United States dollars)

	Period		
	22 June 1993-30 June 1998	*1 July 1998-30 June 1999*	*1 July 1997-30 June 1998*
Income			
Assessed contributions[b]	512 290	-	-
Voluntary contributions	477	-	-
Interest income	12 229	1 778	2 409
Other/miscellaneous income	6 565	209	849
Total income	**531 561**	**1 987**	**3 258**
Expenditure			
Total expenditure	**435 657**	-	199
Excess (shortfall) of income over expenditure	**95 904**	**1 987**	**3 059**
Prior period adjustments	(25 203)	(3 932)[c]	(8 470)
Net excess (shortfall) of income over expenditure	70 701	(1 945)	(5 411)
Savings on or cancellation of prior period obligations	10 796	6 599	476
Transfer from other funds	260	-	-
Transfer to other funds	(32 504)	(2 061)[d]	732
Credits returned to Member States	(11 819)	-	-
Reserves and fund balances, beginning of period	-	37 434	41 637
Reserves and fund balances, end of period	**37 434**	**40 027**	**37 434**

Statement XXV (concluded)

United Nations Assistance Mission for Rwanda (UNAMIR) and United Nations Observer Mission Uganda-Rwanda (UNOMUR)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	*1998*
Assets		
Cash and term deposits	29 920	36 324
Assessed contributions receivable from Member States[b]	25 766	26 669
Other accounts receivable	457	1 333
Inter-fund balances receivable	406	-
Due from United Nations Mission for the Referendum in Western Sahara	5 300	5 300
Deferred charges	-	11
Inter-office transactions pending processing	1	220
Total assets	**61 850**	**69 857**
Liabilities		
Unliquidated obligations — prior periods	16 931	29 303
Accounts payable to Member States[e]	2 868	981
Other accounts payable[f]	1 777	41
Inter-fund balances payable	-	1 784
Deferred credits	166	208
Inter-office transactions pending processing	81	106
Total liabilities	**21 823**	**32 423**
Reserves and fund balances		
Cumulative surplus (deficit)	40 027	37 434
Total reserves and fund balances	**40 027**	**37 434**
Total liabilities, reserves and fund balances	**61 850**	**69 857**

[a] In accordance with Security Council resolution 846 (1993) of 22 June 1993, the accounts of UNAMIR and UNOMUR were consolidated with effect from 23 December 1993. See also note 2 (a).

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Includes staff assessment adjustment for transfer of funds to the International Criminal Tribunal for Rwanda of $3,503,265 relating to prior periods, return of a grant for $260,000 relating to the Rwanda Prison Project, expenditure for disability compensation for 1995 of $167,217 and other miscellaneous charges of $1,752.

[d] In accordance with General Assembly resolution 52/218 of 22 December 1997, $2,060,700 was transferred to the International Criminal Tribunal for Rwanda on 3 March 1999.

[e] Includes $559,457 representing claims from Member States pending settlement, which have been transferred from prior period unliquidated obligations to accounts payable.

[f] Includes $1,708,176 representing claims pending settlement that have been transferred from prior period unliquidated obligations to accounts payable.

The accompanying notes are an integral part of the financial statements.

Schedule 25.1

United Nations Assistance Mission for Rwanda and United Nations Observer Mission Uganda-Rwanda

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Afghanistan	4,927	0	0	4 927	4,927	0	0	4 927
Albania	0	0	0	0	0	0	0	0
Algeria	0	0	0	0	0	0	0	0
Andorra	0	0	0	0	0	0	0	0
Angola	2 344	0	2 344	0	0	0	0	0
Antigua and Barbuda	295	0	0	295	295	0	0	295
Argentina	0	0	0	0	0	0	0	0
Armenia	0	0	0	0	0	0	0	0
Australia	0	0	0	0	0	0	0	0
Austria	0	0	0	0	0	0	0	0
Azerbaijan	181 500	0	181 500	0	0	0	0	0
Bahamas	0	0	0	0	0	0	0	0
Bahrain	15 619	0	0	15 619	15 619	0	0	15 619
Bangladesh	0	0	0	0	0	0	0	0
Barbados	2 323	0	0	2 323	2 323	0	0	2 323
Belarus	1 856 368	0	0	1 856 368	1 856 368	0	0	1 856 368
Belgium	1,443	0	1 443	0	0	0	0	0
Belize	1 394	0	0	1 394	1,394	0	0	1 394
Benin	2 025	0	2 025	0	0	0	0	0
Bhutan	2 618	0	2 618	0	0	0	0	0
Bolivia	0	0	0	0	0	0	0	0
Bosnia and Herzegovina	19 169	0	0	19 169	19 169	0	0	19 169
Botswana	0	0	0	0	0	0	0	0
Brazil	936 633	0	0	936 633	936 633	0	0	936 633
Brunei	0	0	0	0	0	0	0	0
Bulgaria	0	0	0	0	0	0	0	0
Burkina Faso	4 037	0	0	4 037	4 037	0	0	4 037
Burundi	4 927	0	0	4 927	4 927	0	0	4 927
Cambodia	593	0	0	593	593	0	0	593
Cameroon	3 024	0	0	3 024	3 024	0	0	3 024
Canada	0	0	0	0	0	0	0	0
Cape Verde	4 927	0	0	4 927	4 927	0	0	4 927
Central African Republic	4 927	0	0	4 927	4 927	0	0	4 927
Chad	4 927	[illegible]	[illegible]	[illegible]	0	0	0	[illegible]

Schedule 25.1

United Nations Assistance Mission for Rwanda and United Nations Observer Mission Uganda-Rwanda

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Chile	78,845	0	0	78,845	78,845	0	0	78,845
China	2,195	0	1,940	254	254	0	0	254
Colombia	0	0	0	0	0	0	0	0
Comoros	4,927	0	0	4,927	4,927	0	0	4,927
Congo	8,158	0	0	8,158	8,158	0	0	8,158
Congo, Dem. Rep	7,647	0	0	7,647	7,647	0	0	7,647
Costa Rica	7,839	0	560	7,279	7,279	0	0	7,279
Cote d'Ivoire	1,039	0	0	1,039	1,039	0	0	1,039
Croatia	111,708	0	0	111,708	111,708	0	0	111,708
Cuba	76,556	0	63,365	13,191	13,191	0	0	13,191
Cyprus	0	0	0	0	0	0	0	0
Czech Republic	0	0	0	0	0	0	0	0
D.P.R. of Korea	45,285	0	0	45,285	45,285	0	0	45,285
Denmark	0	0	0	0	0	0	0	0
Djibouti	4,927	0	0	4,927	4,927	0	0	4,927
Dominica	4,927	0	0	4,927	4,927	0	0	4,927
Dominican Republic	8	0	8	0	0	0	0	0
Ecuador	24,470	0	15	24,455	24,455	0	0	24,455
Egypt	0	0	0	0	0	0	0	0
El Salvador	9,855	0	0	9,855	9,855	0	0	9,855
Equatorial Guinea	4,927	0	0	4,927	4,927	0	0	4,927
Eritrea	0	0	0	0	0	0	0	0
Estonia	41,805	0	0	41,805	41,805	0	0	41,805
Ethiopia	2,380	0	0	2,380	2,380	0	0	2,380
Fiji	0	0	0	0	0	0	0	0
Finland	0	0	0	0	0	0	0	0
France	0	0	0	0	0	0	0	0
Gabon	14,608	0	0	14,608	14,608	0	0	14,608
Gambia	4,927	0	0	4,927	4,927	0	0	4,927
Georgia	176,746	0	0	176,746	176,746	0	0	176,746
Germany	0	0	0	0	0	0	0	0
Ghana	0	0	0	0	0	0	0	0
Greece	20,073	0	0	20,073	20,073	0	0	20,073
Grenada	4,927	0	[illegible]	4,927	4,927	0	[illegible]	4,927

United Nations Assistance Mission for Rwanda and United Nations Observer Mission Uganda-Rwanda

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Guatemala	19 714	0	0	19 714	19 714	0	0	19 714
Guinea	4 927	0	0	4 927	4 927	0	0	4 927
Guinea-Bissau	4 927	0	0	4 927	4 927	0	0	4 927
Guyana	1 066	0	0	1 066	1 066	0	0	1 066
Haiti	2 908	0	0	2 908	2 908	0	0	2 908
Honduras	9 855	0	0	9 855	9 855	0	0	9 855
Hungary	0	0	0	0	0	0	0	0
Iceland	0	0	0	0	0	0	0	0
India	0	0	0	0	0	0	0	0
Indonesia	14 871	0	0	14 871	14 871	0	0	14 871
Iran, Islamic Republic	407 459	0	207 459	200 000	200 000	0	0	200 000
Iraq	133 226	0	0	133 226	133 226	0	0	133 226
Ireland	0	0	0	0	0	0	0	0
Israel	1 229	0	1 229	0	0	0	0	0
Italy	0	0	0	0	0	0	0	0
Jamaica	0	0	0	0	0	0	0	0
Japan	0	0	0	0	0	0	0	0
Jordan	0	0	0	0	0	0	0	0
Kazakhstan	292 374	0	0	292 374	292 374	0	0	292 374
Kenya	427	0	0	427	427	0	0	427
Kuwait	0	0	0	0	0	0	0	0
Kyrgyzstan	48 101	0	0	48 101	48 101	0	0	48 101
Lao, People's Dem. Rep.	532	0	0	532	532	0	0	532
Latvia	99 279	0	99 279	0	0	0	0	0
Lebanon	8 840	0	0	8 840	8 840	0	0	8 840
Lesotho	532	0	0	532	532	0	0	532
Liberia	9 855	0	0	9 855	9 855	0	0	9 855
Libyan Arab Jamahiriya	160 571	0	0	160 571	160 571	0	0	160 571
Liechtenstein	0	0	0	0	0	0	0	0
Lithuania	71 766	0	0	71 766	71 766	0	0	71 766
Luxembourg	0	0	0	0	0	0	0	0
Madagascar	5 207	0	0	5 207	5 207	0	0	5 207
Malawi	0	0	0	0	0	0	0	0
Malaysia	0	0	0	0	0	0	0	0

United Nations Assistance Mission for Rwanda and United Nations Observer Mission Uganda-Rwanda

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Maldives	4 927	0	0	4 927	4 927	0	0	4 927
Mali	4 927	0	0	4 927	4 927	0	0	4 927
Malta	0	0	0	0	0	0	0	0
Marshall Islands	5 278	0	0	5 278	5 278	0	0	5 278
Mauritania	4 927	0	0	4 927	4 927	0	0	4 927
Mauritius	0	0	0	0	0	0	0	0
Mexico	0	0	0	0	0	0	0	0
Micronesia	0	0	0	0	0	0	0	0
Monaco	0	0	0	0	0	0	0	0
Mongolia	9 216	0	0	9 216	9 216	0	0	9 216
Morocco	0	0	0	0	0	0	0	0
Mozambique	3 279	0	0	3 279	3 279	0	0	3 279
Myanmar	0	0	0	0	0	0	0	0
Namibia	0	0	0	0	0	0	0	0
Nepal	0	0	0	0	0	0	0	0
Netherlands	0	0	0	0	0	0	0	0
New Zealand	0	0	0	0	0	0	0	0
Nicaragua	9 855	0	0	9 855	9 855	0	0	9 855
Niger	4 927	0	0	4 927	4 927	0	0	4 927
Nigeria	39 178	0	39 178	0	0	0	0	0
Norway	0	0	0	0	0	0	0	0
Oman	4 971	0	0	4 971	4 971	0	0	4 971
Pakistan	(0)	0	0	(0)	0	0	0	0
Palau, Republic of	0	0	0	0	0	0	0	0
Panama	14 465	0	5 580	8 885	8 885	0	0	8 885
Papua New Guinea	2 371	0	0	2 371	2 371	0	0	2 371
Paraguay	0	0	0	0	0	0	0	0
Peru	59 136	0	0	59 136	59 136	0	0	59 136
Philippines	0	0	0	0	0	0	0	0
Poland	0	0	0	0	0	0	0	0
Portugal	0	0	0	0	0	0	0	0
Qatar	42 280	0	42 280	0	0	0	0	0
Republic of Korea	0	0	0	0	0	0	0	0
Republic of Moldova	124,655	0	0	124,655	124,655	0	0	124,655

Schedule 25.1

United Nations Assistance Mission for Rwanda and United Nations Observer Mission Uganda-Rwanda

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Republic of Yemen	4 927	0	0	4 927	4 927	0	0	4 927
Romania	0	0	0	0	0	0	0	0
Russian Federation	229 136	0	228 527	609	609	0	0	609
Rwanda	4 927	0	0	4 927	4 927	0	0	4 927
Saint Kitts and Nevis	0	0	0	0	0	0	0	0
Saint Lucia	2 344	0	0	2 344	2 344	0	0	2 344
San Marino	0	0	0	0	0	0	0	0
Sao Tome & Principe	4 927	0	0	4 927	4 927	0	0	4 927
Saudi Arabia	0	0	0	0	0	0	0	0
Senegal	4 927	0	0	4 927	4 927	0	0	4 927
Seychelles	4 927	0	0	4 927	4 927	0	0	4 927
Sierra Leone	4 927	0	0	4 927	4 927	0	0	4 927
Singapore	0	0	0	0	0	0	0	0
Slovakia	(0)	0	0	(0)	0	(0)	0	(0)
Slovenia	0	0	0	0	0	0	0	0
Solomon Islands	4 891	0	4 891	0	0	0	0	0
Somalia	4 927	0	0	4 927	4 927	0	0	4 927
South Africa	0	0	0	0	0	0	0	0
Spain	0	0	0	0	0	0	0	0
Sri Lanka	0	0	0	0	0	0	0	0
St. Vincent & the Grenadines	4 927	0	0	4 927	4 927	0	0	4 927
Sudan	4 927	0	0	4 927	4 927	0	0	4 927
Suriname	0	0	0	0	0	0	0	0
Swaziland	0	0	0	0	0	0	0	0
Sweden	0	0	0	0	0	0	0	0
Syrian Arab Republic	44 524	0	0	44 524	44 524	0	0	44 524
Tajikistan	37 967	0	0	37 967	37 967	0	0	37 967
Tanzania, United Rep. of	0	0	0	0	0	0	0	0
The FYR of Macedonia	14 239	0	0	14 239	14 239	0	0	14 239
Thailand	0	0	0	0	0	0	0	0
Togo	4 927	0	0	4 927	4 927	0	0	4 927
Trinidad and Tobago	0	0	0	0	0	0	0	0
Tunisia	13 695	0	10 907	2 788	2 788	0	0	2 788
Turkey	15	[illegible]	[illegible]	[illegible]	[illegible]	0	[illegible]	[illegible]

Schedule 25.1

United Nations Assistance Mission for Rwanda and United Nations Observer Mission Uganda-Rwanda

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Turkmenistan	48 101	0	0	48 101	48 101	0	0	48 101
Uganda	0	0	0	0	0	0	0	0
Ukraine	8 053 898	0	139	8 053 759	8 053 759	0	0	8 053 759
United Arab Emirates	0	0	0	0	0	0	0	0
United Kingdom	4 841	0	4 841	(0)	(0)	0	0	(0)
United States of America	12 680 423	0	(1 213)	12 681 635	12 681 635	0	0	12 681 635
Uruguay	148	0	148	0	0	0	0	0
Uzbekistan	0	0	0	0	0	0	0	0
Vanuatu	4 927	0	0	4 927	4 927	0	0	4 927
Venezuela	0	0	0	0	0	0	0	0
Viet Nam	9 784	0	0	9 784	9 784	0	0	9 784
Western Samoa	2 805	0	0	2 805	2 805	0	0	2 805
Yugoslavia	122 305	0	95	122 210	122 210	0	0	122 210
Zambia	0	0	0	0	0	0	0	0
Zimbabwe	2 389	0	0	2 389	2 389	0	0	2 389
TOTAL	26 670 560	0	904 101	25 766 459	25 766 459	(0)	0	25 766 459

Statement XXVI

United Nations Mission in Haiti (UNMIH)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 23 September 1993 to 31 July 1996 as at 30 June 1999

(Thousands of United States dollars)

	Period		
	23 September 1993-30 June 1998	*1 July 1998-30 June 1999*	*1 July 1997-30 June 1998*
Income			
Assessed contributions[b]	357 541	-	-
Voluntary contributions	1	-	-
Interest income	17 243	3 798	5 257
Other miscellaneous income	2 949	42	15
Total income	**377 734**	**3 840**	**5 272**
Expenditure			
Total expenditure	**306 156**	-	-
Excess of income over expenditure	**71 578**	**3 840**	**5 272**
Prior period adjustments[c]	-	(1 443)	-
Net excess of income over expenditure	**71 578**	**2 397**	**5 272**
Savings on or cancellation of prior period obligations	472	23 427	-
Credits returned to Member States	(43 434)	-	(8 220)
Other adjustments to reserves and fund balances	24	(2)	-
Reserves and fund balances, beginning of period	-	28 640	31 588
Reserves and fund balances, end of period	**28 640**	**54 462**	**28 640**

Statement XXVI (concluded)

United Nations Mission in Haiti (UNMIH)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	*1998*
Assets		
Cash and term deposits	67 038	89 895
Contributions receivable from Member States[b]	8 080	8 481
Accounts receivable from Member States	19	11
Other accounts receivable	240	755
Inter-fund balances receivable	14 860	19 286
Due from the United Nations Mission for the Referendum in Western Sahara	11 500	11 000
Due from the United Nations Operation in Somalia	26 700	10 400
Due from the United Nations Observer Mission in Georgia	2 000	1 000
Due from the United Nations Protection Force	9 000	1 000
Due from the United Nations Transitional Authority in Cambodia	100	-
Due from the United Nations Mission in the Central African Republic	1 000	-
Total assets	**140 537**	**141 828**
Liabilities		
Unliquidated obligations — prior periods	29 933	61 546
Accounts payable to Member States	54 976	50 735
Other accounts payable[d]	1 166	-
Inter-office transactions pending processing	-	907
Total liabilities	**86 075**	**113 188**
Reserves and fund balances		
Cumulative surplus	54 462	28 640
Total reserves and fund balances	**54 462**	**28 640**
Total liabilities, reserves and fund balances	**140 537**	**141 828**

[a] See note 2 (a).

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents staff assessment adjustment of $1,181,519 for the prior period; 1996 adjustments for other equipment ($102,954), premises ($62,770), freight ($21,106) and civilian personnel ($14,546); 1997 adjustment for vehicle insurance ($50,662) and other miscellaneous adjustments ($8,954).

[d] Represents $1,166,266 for claims pending settlement that have been transferred from prior period unliquidated obligations to accounts payable.

The accompanying notes are an integral part of the financial statements.

Schedule 26.1

UNITED NATIONS MISSION IN HAITI

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Afghanistan	3 090	0	0	3 090	3 090	0	0	3 090
Albania	0	0	(1)	1	0	0	1	1
Algeria	0	0	(7)	7	0	0	7	7
Andorra	0	0	(1)	1	0	0	1	1
Angola	1 553	0	1 553	0	0	0	0	0
Antigua and Barbuda	1 090	0	0	1 090	1,090	0	0	1 090
Argentina	0	0	(23)	23	0	0	23	23
Armenia	0	0	(2)	2	0	0	2	2
Australia	0	0	(133)	133	0	0	133	133
Austria	0	0	(78)	78	0	0	78	78
Azerbaijan	95 049	0	95 049	0	0	0	0	0
Bahamas	744	0	743	1	0	0	1	1
Bahrain	1 548	0	(1)	1 549	1 548	0	1	1 549
Bangladesh	75	0	0	75	75	0	0	75
Barbados	(1 368)	0	(2 147)	779	778	0	1	779
Belarus	1 021 179	0	(49)	1 021 228	1,021 179	0	49	1 021 228
Belgium	0	0	(91)	91	0	0	91	91
Belize	2 849	0	0	2 849	2 849	0	0	2 849
Benin	852	0	852	0	0	0	0	0
Bhutan	1 573	0	1 573	0	0	0	0	0
Bolivia	0	0	(1)	1	0	0	1	1
Bosnia and Herzegovina	8 594	0	(1)	8 595	8 594	0	1	8 595
Botswana	0	0	0	0	0	0	0	0
Brazil	996 046	0	(76)	996 122	996 046	0	76	996 122
Brunei	27	0	(1)	28	27	0	1	28
Bulgaria	0	0	(4)	4	0	0	4	4
Burkina Faso	2 833	0	0	2 833	2 833	0	0	2 833
Burundi	3 090	0	0	3 090	3 090	0	0	3 090
Cambodia	0	0	(1)	1	0	0	1	1
Cameroon	3 111	0	(1)	3 112	3 111	0	1	3 112
Canada	0	0	0	0	0	0	0	0
Cape Verde	3 090	0	0	3 090	3 090	0	0	3 090
Central African Republic	3 090	0	0	3 090	3 090	0	0	3 090
Chad	3 090	0	(90)	3 000	3 000	0	0	3 000
Chile	0	0	(4)	4	0	0	4	4

Schedule 26.1

UNITED NATIONS MISSION IN HAITI

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
China	531	0	469	62	62	0	0	62
Colombia	0	0	(5)	5	0	0	5	5
Comoros	3,090	0	0	3,090	3,090	0	0	3,090
Congo	6,156	0	(1)	6,157	6,156	0	1	6,157
Congo, Dem Rep	6,152	0	(1)	6,153	6,152	0	1	6,153
Costa Rica	0	0	(1)	1	0	0	1	1
Cote d'Ivoire	2,721	0	351	2,370	2,369	0	1	2,370
Croatia	61,080	0	(4)	61,084	61,080	0	4	61,084
Cuba	41,641	0	27,998	13,643	13,641	0	2	13,643
Cyprus	0	0	(1)	1	0	0	1	1
Czech Republic	0	0	0	0	0	0	0	0
D P R of Korea	13,871	0	(2)	13,873	13,871	0	2	13,873
Denmark	0	0	(64)	64	0	0	64	64
Djibouti	3,090	0	0	3,090	3,090	0	0	3,090
Dominica	3,246	0	0	3,246	3,246	0	0	3,246
Dominican Republic	0	0	(1)	1	0	0	1	1
Ecuador	12,465	0	12,464	1	0	0	1	1
Egypt	0	0	(3)	3	0	0	3	3
El Salvador	6,187	0	(1)	6,188	6,187	0	1	6,188
Equatorial Guinea	3,090	0	0	3,090	3,090	0	0	3,090
Eritrea	0	0	0	0	0	0	0	0
Estonia	24,557	0	(2)	24,559	24,557	0	2	24,559
Ethiopia	1,555	0	217	1,338	1,338	0	0	1,338
Fiji	32	0	(1)	33	32	0	1	33
Finland	0	0	(55)	55	0	0	55	55
France	367,865	0	0	367,865	367,865	0	0	367,865
Gabon	6,285	0	(1)	6,286	6,285	0	1	6,286
Gambia	3,090	0	0	3,090	3,090	0	0	3,090
Georgia	94,956	0	(6)	94,962	94,956	0	6	94,962
Germany	0	0	(814)	814	0	0	814	814
Ghana	0	0	(1)	1	0	0	1	1
Greece	0	0	(18)	18	0	0	18	18
Grenada	3,090	0	0	3,090	3,090	0	0	3,090
Guatemala	12,392	0	(1)	12,393	12,392	0	1	12,393
Guinea	3,509	0	0	3,509	3,509	0	0	3,509

Schedule 26.1

UNITED NATIONS MISSION IN HAITI

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Guinea-Bissau	2,671	0	0	2,671	2,671	0	0	2,671
Guyana	1,822	0	(1)	1,823	1,822	0	1	1,823
Haiti	704	0	0	704	704	0	0	704
Honduras	1,436	0	1,435	1	0	0	1	1
Hungary	0	0	(7)	7	0	0	7	7
Iceland	0	0	(3)	3	0	0	3	3
India	0	0	(15)	15	0	0	15	15
Indonesia	86,773	0	(7)	86,780	86,773	0	7	86,780
Iran, Islamic Republic	258,749	0	176,574	82,175	82,153	0	22	82,175
Iraq	86,491	0	(7)	86,498	86,491	0	7	86,498
Ireland	0	0	0	0	0	0	0	0
Israel	0	0	(12)	12	0	0	12	12
Italy	0	0	(468)	468	0	0	468	468
Jamaica	0	0	(1)	1	0	0	1	1
Japan	0	0	0	0	0	0	0	0
Jordan	0	0	(1)	1	0	0	1	1
Kazakhstan	155,341	0	(9)	155,350	155,341	0	9	155,350
Kenya	417	0	(1)	418	417	0	1	418
Kuwait	0	0	(9)	9	0	0	9	9
Kyrgyzstan	24,141	0	(1)	24,142	24,141	0	1	24,142
Lao, People's Dem. Rep.	12,715	0	0	12,715	12,715	0	0	12,715
Latvia	57,987	0	57,987	0	0	0	0	0
Lebanon	6,160	0	(1)	6,161	6,160	0	1	6,161
Lesotho	1,344	0	0	1,344	1,344	0	0	1,344
Liberia	6,187	0	(1)	6,188	6,187	0	1	6,188
Libyan Arab Jamahiriya	94,267	0	(9)	94,276	94,267	0	9	94,276
Liechtenstein	0	0	(1)	1	0	0	1	1
Lithuania	62,605	0	(4)	62,609	62,605	0	4	62,609
Luxembourg	0	0	(6)	6	0	0	6	6
Madagascar	3,097	0	0	3,097	3,097	0	0	3,097
Malawi	0	0	0	0	0	0	0	0
Malaysia	0	0	(7)	7	0	0	7	7
Maldives	3,090	0	0	3,090	3,090	0	0	3,090
Mali	3,090	0	0	3,090	3,090	0	0	3,090
Malta	754	0	(1)	755	754	0	1	755

Schedule 26.1

UNITED NATIONS MISSION IN HAITI

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Marshall Islands	3,111	0	(1)	3,112	3,111	0	1	3,112
Mauritania	3,090	0	0	3,090	3,090	0	0	3,090
Mauritius	0	0	(1)	1	0	0	1	1
Mexico	0	0	(37)	37	0	0	37	37
Micronesia	0	0	(1)	1	0	0	1	1
Monaco	0	0	(1)	1	0	0	1	1
Mongolia	4,782	0	(1)	4,783	4,782	0	1	4,783
Morocco	0	0	(1)	1	0	0	1	1
Mozambique	17	0	0	17	17	0	0	17
Myanmar	0	0	0	0	0	0	0	0
Namibia	110	0	0	110	110	0	0	110
Nepal	0	0	0	0	0	0	0	0
Netherlands	0	0	0	0	0	0	0	0
New Zealand	5,924	0	5,924	0	0	0	0	0
Nicaragua	6,187	0	(1)	6,188	6,187	0	1	6,188
Niger	3,090	0	0	3,090	3,090	0	0	3,090
Nigeria	32,570	0	32,570	0	0	0	0	0
Norway	0	0	0	0	0	0	0	0
Oman	1,355	0	(2)	1,357	1,355	0	2	1,357
Pakistan	0	0	(3)	3	0	0	3	3
Palau, Republic of	0	0	0	0	0	0	0	0
Panama	3,917	0	3,917	0	0	0	0	0
Papua New Guinea	17	0	0	17	17	0	0	17
Paraguay	0	0	(1)	1	0	0	1	1
Peru	37,109	0	(3)	37,112	37,109	0	3	37,112
Philippines	0	0	(3)	3	0	0	3	3
Poland	0	0	(16)	16	0	0	16	16
Portugal	0	0	(12)	12	0	0	12	12
Qatar	21,273	0	18,364	2,909	2,907	0	2	2,909
Republic of Korea	0	0	0	0	0	0	0	0
Republic of Moldova	65,781	0	(4)	65,785	65,781	0	4	65,785
Republic of Yemen	3,090	0	0	3,090	3,090	0	0	3,090
Romania	0	0	(7)	7	0	0	7	7
Russian Federation	66	0	(81)	147	147	0	0	147
Rwanda	3,090	0	0	3,090	3,090	0	0	3,090

UNITED NATIONS MISSION IN HAITI

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Saint Kitts and Nevis	(37)	0	(37)	0	0	0	0	0
Saint Lucia	853	0	(702)	1,555	1,555	0	0	1,555
San Marino	0	0	0	0	0	0	0	0
Sao Tome & Principe	3,090	0	0	3,090	3,090	0	0	3,090
Saudi Arabia	0	0	(34)	34	0	0	34	34
Senegal	3,090	0	0	3,090	3,090	0	0	3,090
Seychelles	2,881	0	0	2,881	2,881	0	0	2,881
Sierra Leone	3,090	0	0	3,090	3,090	0	0	3,090
Singapore	0	0	0	0	0	0	0	0
Slovakia	0	0	0	0	0	0	0	0
Slovenia	0	0	(3)	3	0	0	3	3
Solomon Islands	3,090	0	3,090	0	0	0	0	0
Somalia	3,090	0	0	3,090	3,090	0	0	3,090
South Africa	0	0	(29)	29	0	0	29	29
Spain	0	0	(213)	213	0	0	213	213
Sri Lanka	0	0	(1)	1	0	0	1	1
St. Vincent & the Grenadines	2,881	0	0	2,881	2,881	0	0	2,881
Sudan	3,090	0	0	3,090	3,090	0	0	3,090
Suriname	0	0	0	0	0	0	0	0
Swaziland	0	0	(1)	1	0	0	1	1
Sweden	0	0	(110)	110	0	0	110	110
Syrian Arab Republic	30,827	0	(2)	30,829	30,827	0	2	30,829
Tajikistan	17,687	0	(1)	17,688	17,687	0	1	17,688
Tanzania, United Rep. of	0	0	0	0	0	0	0	0
The FYR of Macedonia	6,274	0	(1)	6,275	6,274	0	1	6,275
Thailand	0	0	(6)	6	0	0	6	6
Togo	3,090	0	0	3,090	3,090	0	0	3,090
Trinidad and Tobago	0	0	0	0	0	0	0	0
Tunisia	4,304	0	(1)	4,305	4,304	0	1	4,305
Turkey	0	0	(18)	18	0	0	18	18
Turkmenistan	24,141	0	(1)	24,142	24,141	0	1	24,142
Uganda	0	0	0	0	0	0	0	0
Ukraine	4,426,785	0	(103)	4,426,888	4,426,785	0	103	4,426,888
United Arab Emirates	641	0	(9)	650	641	0	9	650
United Kingdom	87	0	87	0	0	0	0	0

Schedule 26.1

UNITED NATIONS MISSION IN HAITI

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
United States of America	(39,951)	0	(42,481)	2,530	2,530	0	0	2,530
Uruguay	7,433	0	7,431	2	0	0	2	2
Uzbekistan	0	0	(6)	6	0	0	6	6
Vanuatu	3,090	0	0	3,090	3,090	0	0	3,090
Venezuela	0	0	(16)	16	0	0	16	16
Viet Nam	6,187	0	(1)	6,188	6,187	0	1	6,188
Western Samoa	0	0	0	0	0	0	0	0
Yugoslavia	67,536	0	(5)	67,541	67,536	0	5	67,541
Zambia	0	0	(1)	1	0	0	1	1
Zimbabwe	1,553	0	0	1,553	1,553	0	0	1,553
TOTAL	8,481,080	0	400,605	8,080,476	8,077,756	0	2,720	8,080,476

Statement XXVII

United Nations Operation in Mozambique (ONUMOZ)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 15 October 1992 to 31 March 1995 as at 30 June 1999

(Thousands of United States dollars)

	Period		
	15 October 1992-30 June 1998	*1 July 1998-30 June 1999*	*1 July 1997-30 June 1998*
Income			
Assessed contributions[b]	561 098	-	-
Interest income	6 318	539	1 347
Other/miscellaneous income	3 902	195	1 124
Total income	**571 318**	**734**	**2 471**
Expenditure			
Total expenditure	**492 556**	-	-
Excess (shortfall) of income over expenditure	**78 762**	**734**	**2 471**
Prior period adjustments	(3 775)	(370)[c]	(2 854)
Net excess (shortfall) of income over expenditure	**74 987**	**364**	**(383)**
Savings on or cancellation of prior period obligations	13 996	8 399	1 570
Credits returned to Member States	(78 242)	-	(52 256)
Reserves and fund balances, beginning of period	-	10 741	61 810
Reserves and fund balances, end of period	**10 741**	**19 504**	**10 741**

Statement XXVII (concluded)

United Nations Operation in Mozambique (ONUMOZ)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	*1998*
Assets		
Cash and term deposits	9 819	15 401
Assessed contributions receivable from Member States[b]	20 127	24 263
Due from the United Nations Operation in Somalia	-	16 300
Due from the United Nations Protection Force	-	8 000
Other accounts receivable	266	1 425
Inter-fund balances receivable	84	-
Inter-office transactions pending processing	-	575
Total assets	**30 296**	**65 964**
Liabilities		
Unliquidated obligations — prior periods	501	13 778
Accounts payable to Member States[d]	10 013	40 127
Other accounts payable	44	-
Inter-fund balances payable	-	1 008
Deferred credits	208	194
Inter-office transactions pending processing	26	116
Total liabilities	**10 792**	**55 223**
Reserves and fund balances		
Cumulative surplus (deficit)	19 504	10 741
Total reserves and fund balances	**19 504**	**10 741**
Total liabilities, reserves and fund balances	**30 296**	**65 964**

[a] See note 2 (a).

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Includes expenditures for demobilization ($222,339), payroll and personnel ($131,345) and other miscellaneous charges ($15,937).

[d] Includes $4,746,564 representing claims from Member States pending settlement that have been transferred from prior period unliquidated obligations to accounts payable.

The accompanying notes are an integral part of the financial statements.

Schedule 27.1

UNITED NATIONS OPERATION IN MOZAMBIQUE

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Afghanistan	4 872	0	102	4 770	4 769	0	1	4 770
Albania	0	0	0	0	0	0	0	0
Algeria	0	0	0	0	0	0	0	0
Andorra	0	0	0	0	0	0	0	0
Angola	0	0	0	0	0	0	0	0
Antigua and Barbuda	0	0	0	0	0	0	0	0
Argentina	0	0	0	0	0	0	0	0
Armenia	125 739	0	125 739	0	0	0	0	0
Australia	0	0	(876)	876	0	0	876	876
Austria	0	0	(510)	510	0	0	510	510
Azerbaijan	212 042	0	212 042	0	0	0	0	0
Bahamas	0	0	0	0	0	0	0	0
Bahrain	0	0	0	0	0	0	0	0
Bangladesh	0	0	0	0	0	0	0	0
Barbados	0	0	0	0	0	0	0	0
Belarus	2 302 078	0	14 236	2 287 842	2 287 620	0	222	2 287 842
Belgium	0	0	0	0	0	0	0	0
Belize	3 920	0	102	3 818	3 818	0	0	3 818
Benin	0	0	0	0	0	0	0	0
Bhutan	1 015	0	1 015	0	0	0	0	0
Bolivia	9 747	0	9 744	3	0	0	3	3
Bosnia and Herzegovina	22 097	0	200	21 897	21 890	0	7	21 897
Botswana	0	0	0	0	0	0	0	0
Brazil	0	0	(488)	488	0	0	488	488
Brunei	0	0	0	0	0	0	0	0
Bulgaria	0	0	0	0	0	0	0	0
Burkina Faso	4 872	0	4 872	0	0	0	0	0
Burundi	4 872	0	102	4 770	4 769	0	1	4 770
Cambodia	9 747	0	204	9 543	9 540	0	3	9 543
Cameroon	0	0	0	0	0	0	0	0
Canada	0	0	0	0	0	0	0	0
Cape Verde	4 872	0	102	4 770	4 769	0	1	4 770
Central African Republic	4 872	0	102	4 770	4 769	0	1	4 770
Chad	4 872	0	4 871	1	0	0	1	1
Chile	46 961	0	46 937	24	0	0	24	24

Schedule 27.1

UNITED NATIONS OPERATION IN MOZAMBIQUE

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Colombia	0	0	0	0	0	0	0	0
Comoros	4 872	0	102	4 770	4 769	0	1	4 770
Congo	3 005	0	204	2 801	2 798	0	3	2 801
Congo, Dem. Rep.	0	0	0	0	0	0	0	0
Costa Rica	6 383	0	1 370	5 013	5 010	0	3	5 013
Cote d'Ivoire	0	0	0	0	0	0	0	0
Croatia	123 101	0	1 828	121 273	121 242	0	31	121 273
Cuba	0	0	(21)	21	0	0	21	21
Cyprus	0	0	(9)	9	0	0	9	9
Czech Republic	(0)	0	0	(0)	0	(0)	0	(0)
D.P.R. of Korea	48 932	0	1 021	47 911	47 899	0	12	47 911
Denmark	0	0	0	0	0	0	0	0
Djibouti	4 872	0	102	4 770	4 769	0	1	4 770
Dominica	2 934	0	102	2 832	2 831	0	1	2 832
Dominican Republic	0	0	0	0	0	0	0	0
Ecuador	29 538	0	29 538	0	0	0	0	0
Egypt	0	0	0	0	0	0	0	0
El Salvador	9 747	0	204	9 543	9 540	0	3	9 543
Equatorial Guinea	4 872	0	102	4 770	4 769	0	1	4 770
Eritrea	0	0	0	0	0	0	0	0
Estonia	36 322	0	812	35 510	35 496	0	14	35 510
Ethiopia	0	0	0	0	0	0	0	0
Fiji	0	0	0	0	0	0	0	0
Finland	0	0	(366)	366	0	0	366	366
Gabon	19 792	0	204	19 588	19 585	0	3	19 588
Gambia	4 872	0	102	4 770	4 769	0	1	4 770
Georgia	196 275	0	2 224	194 051	194 003	0	48	194 051
Germany	0	0	0	0	0	0	0	0
Ghana	0	0	0	0	0	0	0	0
Greece	0	0	(111)	111	0	0	111	111
Grenada	2 934	0	102	2 832	2 831	0	1	2 832
Guatemala	19 491	0	406	19 085	19 078	0	7	19 085
Guinea	4 872	0	102	4 770	4 769	0	1	4 770
Guinea-Bissau	4 872	0	102	4 770	4 769	0	1	4 770
Guyana	0	0	0	0	0	0	0	0

UNITED NATIONS OPERATION IN MOZAMBIQUE

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Haiti	512	0	102	410	409	0	1	410
Honduras	9 747	0	204	9 543	9 540	0	3	9 543
Hungary	0	0	(45)	45	0	0	45	45
Iceland	0	0	(18)	18	0	0	18	18
India	0	0	0	0	0	0	0	0
Indonesia	156 536	0	2 849	153 687	153 645	0	42	153 687
Iran, Islamic Republic	140 296	0	40 296	100 000	99 820	0	180	100 000
Iraq	126 396	0	2 849	123 547	123 505	0	42	123 547
Ireland	0	0	0	0	0	0	0	0
Israel	0	0	0	0	0	0	0	0
Italy	0	0	(2 873)	2 873	0	0	2 873	2 873
Jamaica	0	0	0	0	0	0	0	0
Japan	0	0	0	0	0	0	0	0
Jordan	0	0	0	0	0	0	0	0
Kazakhstan	337,085	0	3 846	333 239	333 161	0	78	333 239
Kenya	0	0	0	0	0	0	0	0
Kuwait	0	0	0	0	0	0	0	0
Kyrgyzstan	57,902	0	607	57 295	57 283	0	12	57 295
Lao, People's Dem. Rep	0	0	0	0	0	0	0	0
Latvia	107,720	0	107,720	0	0	0	0	0
Lebanon	5,870	0	204	5,666	5,663	0	3	5,666
Lesotho	0	0	0	0	0	0	0	0
Liberia	9,747	0	204	9,543	9,540	0	3	9,543
Libyan Arab Jamahiriya	166,590	0	4,068	162,522	162,459	0	63	162,522
Liechtenstein	0	0	0	0	0	0	0	0
Lithuania	57,128	0	57,128	0	0	0	0	0
Luxembourg	0	0	0	0	0	0	0	0
Madagascar	7,373	0	102	7,271	7,270	0	1	7,271
Malawi	0	0	0	0	0	0	0	0
Malaysia	0	0	0	0	0	0	0	0
Maldives	4,872	0	102	4,770	4,769	0	1	4,770
Mali	4,872	0	102	4,770	4,769	0	1	4,770
Malta	0	0	(3)	3	0	0	3	3
Marshall Islands	0	0	0	0	0	0	0	0
Mauritania	4,872	0	102	4,770	4,769	0	1	4,770

Schedule 27.1

UNITED NATIONS OPERATION IN MOZAMBIQUE

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Mauritius	0	0	0	0	0	0	0	0
Mexico	0	0	(235)	235	0	0	235	235
Micronesia	0	0	0	0	0	0	0	0
Monaco	0	0	0	0	0	0	0	0
Mongolia	9,747	0	204	9,543	9,540	0	3	9,543
Morocco	0	0	0	0	0	0	0	0
Mozambique	0	0	0	0	0	0	0	0
Myanmar	0	0	0	0	0	0	0	0
Namibia	0	0	0	0	0	0	0	0
Nepal	0	0	0	0	0	0	0	0
Netherlands	0	0	0	0	0	0	0	0
New Zealand	0	0	0	0	0	0	0	0
Nicaragua	9,747	0	204	9,543	9,540	0	3	9,543
Niger	4,872	0	102	4,770	4,769	0	1	4,770
Nigeria	104,297	0	104,249	48	0	0	48	48
Norway	0	0	0	0	0	0	0	0
Oman	0	0	0	0	0	0	0	0
Pakistan	0	0	0	0	0	0	0	0
Palau, Republic of	0	0	0	0	0	0	0	0
Panama	12,292	0	2,704	9,588	9,585	0	3	9,588
Papua New Guinea	2,265	0	102	2,163	2,162	0	1	2,163
Paraguay	0	0	0	0	0	0	0	0
Peru	58,475	0	1,221	57,254	57,236	0	18	57,254
Philippines	0	0	0	0	0	0	0	0
Poland	0	0	0	0	0	0	0	0
Portugal	0	0	0	0	0	0	0	0
Qatar	34,957	0	34,957	0	0	0	0	0
Republic of Korea	0	0	(241)	241	0	0	241	241
Republic of Moldova	144,510	0	1,619	142,891	142,858	0	33	142,891
Republic of Yemen	4,872	0	102	4,770	4,769	0	1	4,770
Romania	0	0	0	0	0	0	0	0
Russian Federation	0	0	0	0	0	0	0	0
Rwanda	4,872	0	102	4,770	4,769	0	1	4,770
Saint Kitts and Nevis	0	0	0	0	0	0	0	0
Saint Lucia	1,546	0	102	1,444	1,444	0	0	1,444

Schedule 27.1

UNITED NATIONS OPERATION IN MOZAMBIQUE

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
San Marino	0	0	0	0	0	0	0	0
Sao Tome & Principe	4.872	0	102	4.770	4.770	0	0	4.770
Saudi Arabia	0	0	(241)	241	0	0	241	241
Senegal	4.872	0	102	4.770	4.769	0	1	4.770
Seychelles	3.309	0	102	3.207	3.207	0	0	3.207
Sierra Leone	4.872	0	102	4.770	4.769	0	1	4.770
Singapore	0	0	0	0	0	0	0	0
Slovakia	0	0	0	0	0	0	0	0
Slovenia	0	0	0	0	0	0	0	0
Solomon Islands	4.922	0	4.922	0	0	0	0	0
Somalia	4.822	0	52	4.770	4.769	0	1	4.770
South Africa	0	0	(204)	204	0	0	204	204
Spain	0	0	(1.344)	1.344	0	0	1.344	1.344
Sri Lanka	0	0	0	0	0	0	0	0
St. Vincent & the Grenadines	4.872	0	102	4.770	4.770	0	0	4.770
Sudan	4.872	0	102	4.770	4.770	0	0	4.770
Suriname	0	0	0	0	0	0	0	0
Swaziland	0	0	0	0	0	0	0	0
Sweden	0	0	0	0	0	0	0	0
Syrian Arab Republic	3.421	0	3.421	0	0	0	0	0
Tajikistan	48.370	0	404	47.966	47.957	0	9	47.966
Tanzania, United Rep. of	0	0	0	0	0	0	0	0
The FYR of Macedonia	15.358	0	204	15.154	15.154	0	0	15.154
Thailand	0	0	0	0	0	0	0	0
Togo	3.536	0	102	3.434	3.433	0	1	3.434
Trinidad and Tobago	0	0	0	0	0	0	0	0
Tunisia	0	0	0	0	0	0	0	0
Turkey	0	0	(102)	102	0	0	102	102
Turkmenistan	47.902	0	607	47.295	47.283	0	12	47.295
Uganda	0	0	0	0	0	0	0	0
Ukraine	8.932.484	0	97.943	8.834.541	8.833.653	0	888	8.834.541
United Arab Emirates	0	0	0	0	0	0	0	0
United States of America	9.869.050	0	3.188.939	6.680.111	6.680.111	0	0	6.680.111
Uruguay	12.032	0	12.032	0	0	0	0	0
Uzbekistan	0	0	0	0	0	0	0	0

Schedule 27.1

UNITED NATIONS OPERATION IN MOZAMBIQUE

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Vanuatu	4,872	0	102	4,770	4,769	0	1	4,770
Venezuela	255,578	0	6,696	248,882	248,762	0	120	248,882
Viet Nam	0	0	0	0	0	0	0	0
Western Samoa	1,486	0	102	1,384	1,384	0	0	1,384
Yugoslavia	151,769	0	2,739	149,030	149,030	0	0	149,030
Zambia	0	0	0	0	0	0	0	0
Zimbabwe	0	0	0	0	0	0	0	0
TOTAL	24,263,505	0	4,136,340	20,127,165	20,117,505	0	9,660	20,127,165

Statement XXVIII

United Nations Operation in Somalia (UNOSOM)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 May 1992 to 28 February 1995 as at 30 June 1999

(Thousands of United States dollars)

	Period		
	1 May 1992-30 June 1997	*1 July 1998-30 June 1999*	*1 July 1997-30 June 1998*
Income			
Assessed contributions[b]	1 738 202	-	-
Interest income	5 687	173	75
Other/miscellaneous income	5 454	509	456
Total income	**1 749 343**	**682**	**531**
Expenditure			
Total expenditure	**1 648 559**	-	-
Excess (shortfall) of income over expenditure	**100 784**	**682**	**531**
Prior period adjustments	(6 896)	(189)[c]	(610)
Net excess (shortfall) of income over expenditure	**93 888**	**493**	**(79)**
Savings on or cancellation of prior period obligations	14 238	24 447	326
Credits returned to Member States	(83 930)	-	-
Transfer from other funds	103	-	-
Reserves and fund balances, beginning of period	-	**24 299**	**24 052**
Reserves and fund balances, end of period	**24 299**	**49 239**	**24 299**

Statement XXVIII (concluded)

United Nations Operation in Somalia (UNOSOM)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	*1998*
Assets		
Cash and term deposits	5 268	1 469
Assessed contributions receivable from Member States[b]	284 523	301 142
Other accounts receivable	13 227	1 375
Inter-fund balances receivable	-	4 138
Deferred charges	192	101
Inter-office transactions pending processing	961	3 529
Total assets	**304 171**	**311 754**
Liabilities		
Unliquidated obligations — prior periods	48 896	148 896
Accounts payable to Member States[d]	150 734	89 554
Other accounts payable[e]	6 224	3
Due to the United Nations Operation in Mozambique	-	16 300
Due to the United Nations Transition Assistance Group	16 000	16 000
Due to the United Nations Mission in Haiti	26 700	10 400
Due to the United Nations Observer Mission in El Salvador	6 000	6 000
Inter-fund balances payable	28	-
Deferred credits	350	302
Total liabilities	**254 932**	**287 455**
Reserves and fund balances		
Cumulative surplus (deficit)	49 239	24 299
Total reserves and fund balances	**49 239**	**24 299**
Total liabilities, reserves and fund balances	**304 171**	**311 754**

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Includes 1995 freight charges ($39,724), adjustment to 1997 income ($33,257) and other miscellaneous charges ($129,588), less miscellaneous credits ($13,964).

[d] Includes $47,764,359 representing claims from Member States pending settlement that have been transferred from prior period unliquidated obligations to accounts payable.

[e] Includes $5,724,418 representing claims pending settlement that have been transferred from prior period unliquidated obligations to accounts payable.

The accompanying notes are an integral part of the financial statements.

Schedule 28.1

UNITED NATIONS OPERATION IN SOMALIA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Afghanistan	16,410	0	0	16,410	16,410	0	0	16,410
Andorra	0	0	0	0	0	0	0	0
Argentina	0	0	0	0	0	0	0	0
Armenia	415,576	0	0	415,576	415,576	0	0	415,576
Azerbaijan	707,479	0	0	707,479	707,479	0	0	707,479
Bangladesh	0	0	0	0	0	0	0	0
Belarus	7,624,934	0	0	7,624,934	7,624,934	0	0	7,624,934
Belize	11,997	0	0	11,997	11,997	0	0	11,997
Benin	0	0	0	0	0	0	0	0
Bhutan	3,072	0	3,072	0	0	0	0	0
Bolivia	32,827	0	10,000	22,827	22,827	0	0	22,827
Bosnia and Herzegovina	76,980	0	0	76,980	76,980	0	0	76,980
Brazil	972,268	0	0	972,268	972,268	0	0	972,268
Burkina Faso	16,410	0	5,329	11,081	11,081	0	0	11,081
Burundi	16,410	0	0	16,410	16,410	0	0	16,410
Cambodia	32,827	0	0	32,827	32,827	0	0	32,827
Cape Verde	16,410	0	0	16,410	16,410	0	0	16,410
Central African Republic	16,410	0	0	16,410	16,410	0	0	16,410
Chad	16,410	0	16,410	0	0	0	0	0
Chile	245,358	0	0	245,358	245,358	0	0	245,358
Comoros	16,410	0	0	16,410	16,410	0	0	16,410
Congo	8,731	0	0	8,731	8,731	0	0	8,731
Congo, Dem Rep	24,638	0	0	24,638	24,638	0	0	24,638
Costa Rica	17,044	0	8,025	9,019	9,019	0	0	9,019
Cote d'Ivoire	0	0	0	0	0	0	0	0
Croatia	417,221	0	0	417,221	417,221	0	0	417,221
Cuba	3,725	0	3,725	(0)	(0)	0	0	(0)
Czech Republic	0	0	0	0	0	0	0	0
D.P.R. of Korea	162,433	0	0	162,433	162,433	0	0	162,433
Djibouti	16,410	0	0	16,410	16,410	0	0	16,410
Dominica	15,164	0	0	15,164	15,164	0	0	15,164
Dominican Republic	48,951	0	490	48,461	48,461	0	0	48,461
Ecuador	96,777	0	0	96,777	96,777	0	0	96,777
El Salvador	32,827	0	0	32,827	32,827	0	0	32,827
Equatorial Guinea	16,410	0	0	16,410	16,410	0	0	16,410

Schedule 28.1

UNITED NATIONS OPERATION IN SOMALIA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Eritrea	0	0	0	0	0	0	0	0
Estonia	131,388	0	1,898	129,491	129,491	0	0	129,491
Ethiopia	0	0	0	0	0	0	0	0
Fiji	7,633	0	0	7,633	7,633	0	0	7,633
Gabon	63,951	0	0	63,951	63,951	0	0	63,951
Gambia	16,410	0	0	16,410	16,410	0	0	16,410
Georgia	670,846	0	0	670,846	670,846	0	0	670,846
Grenada	10,446	0	0	10,446	10,446	0	0	10,446
Guatemala	65,657	0	0	65,657	65,657	0	0	65,657
Guinea	16,410	0	0	16,410	16,410	0	0	16,410
Guinea-Bissau	16,410	0	0	16,410	16,410	0	0	16,410
Guyana	0	0	0	0	0	0	0	0
Haiti	1,894	0	0	1,894	1,894	0	0	1,894
Honduras	32,827	0	2,000	30,827	30,827	0	0	30,827
Hungary	0	0	0	0	0	0	0	0
Iceland	31,338	0	0	31,338	31,338	0	0	31,338
Indonesia	0	0	0	0	0	0	0	0
Iran, Islamic Republic	1,034,307	0	334,307	700,000	700,000	0	0	700,000
Iraq	428,468	0	0	428,468	428,468	0	0	428,468
Ireland	4,728	0	0	4,728	4,728	0	0	4,728
Jamaica	0	0	0	0	0	0	0	0
Kazakhstan	1,000,000	0	0	1,000,000	1,000,000	0	0	1,000,000
Kenya	6,429	0	0	6,429	6,429	0	0	6,429
Kyrgyzstan	192,327	0	0	192,327	192,327	0	0	192,327
Latvia	358,328	0	0	358,328	358,328	0	0	358,328
Lebanon	20,896	0	0	20,896	20,896	0	0	20,896
Liberia	32,827	0	0	32,827	32,827	0	0	32,827
Libyan Arab Jamahiriya	570,332	0	0	570,332	570,332	0	0	570,332
Lithuania	222,177	0	22,610	199,567	199,567	0	0	199,567
Madagascar	24,298	0	0	24,298	24,298	0	0	24,298
Malawi	0	0	0	0	0	0	0	0
Maldives	15,332	0	0	15,332	15,332	0	0	15,332
Mali	16,410	0	0	16,410	16,410	0	0	16,410
Mauritania	16,410	0	0	16,410	16,410	0	0	16,410
Monaco	0	0	0	0	0	0	0	0

Schedule 28.1

UNITED NATIONS OPERATION IN SOMALIA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Mongolia	32,827	0	0	32,827	32,827	0	0	32,827
Mozambique	0	0	0	0	0	0	0	0
Nepal	0	0	0	0	0	0	0	0
Nicaragua	32,827	0	253	32,574	32,574	0	0	32,574
Niger	16,410	0	0	16,410	16,410	0	0	16,410
Nigeria	316,276	0	316,276	0	0	0	0	0
Oman	7,027	0	0	7,027	7,027	0	0	7,027
Palau, Republic of	0	0	0	0	0	0	0	0
Panama	23,446	0	12,063	11,383	11,383	0	0	11,383
Papua New Guinea	6,317	0	0	6,317	6,317	0	0	6,317
Peru	196,964	0	0	196,964	196,964	0	0	196,964
Poland	1,121,209	0	0	1,121,209	1,121,209	0	0	1,121,209
Qatar	121,486	0	121,486	0	0	0	0	0
Republic of Moldova	482,525	0	0	482,525	482,525	0	0	482,525
Republic of Yemen	16,410	0	0	16,410	16,410	0	0	16,410
Romania	0	0	0	0	0	0	0	0
Russian Federation	125,000,000	0	3,333,835	121,666,165	121,666,165	0	0	121,666,165
Rwanda	16,410	0	0	16,410	16,410	0	0	16,410
Saint Kitts and Nevis	0	0	0	0	0	0	0	0
Saint Lucia	1,449	0	0	1,449	1,449	0	0	1,449
San Marino	0	0	0	0	0	0	0	0
Sao Tome & Principe	15,332	0	0	15,332	15,332	0	0	15,332
Senegal	16,410	0	0	16,410	16,410	0	0	16,410
Seychelles	14,668	0	0	14,668	14,668	0	0	14,668
Sierra Leone	16,410	0	0	16,410	16,410	0	0	16,410
Slovakia	0	0	0	0	0	0	0	0
Slovenia	0	0	0	0	0	0	0	0
Solomon Islands	16,410	0	16,410	0	0	0	0	0
Somalia	16,410	0	0	16,410	16,410	0	0	16,410
South Africa	0	0	0	0	0	0	0	0
St. Vincent & the Grenadines	16,410	0	0	16,410	16,410	0	0	16,410
Sudan	16,410	0	0	16,410	16,410	0	0	16,410
Suriname	0	0	0	0	0	0	0	0
Swaziland	4,582	0	4,582	0	0	0	0	0
Syrian Arab Republic	133,020	0	0	133,020	133,020	0	0	133,020

Schedule 28.1

UNITED NATIONS OPERATION IN SOMALIA

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Tajikistan	159,705	0	0	159,705	159,705	0	0	159,705
Tanzania, United Rep. of	0	0	0	0	0	0	0	0
The FYR of Macedonia	48,928	0	0	48,928	48,928	0	0	48,928
Togo	16,410	0	0	16,410	16,410	0	0	16,410
Trinidad and Tobago	0	0	0	0	0	0	0	0
Tunisia	0	0	0	0	0	0	0	0
Turkey	0	0	0	0	0	0	0	0
Turkmenistan	192,327	0	0	192,327	192,327	0	0	192,327
Uganda	0	0	0	0	0	0	0	0
Ukraine	29,708,551	0	0	29,708,551	29,708,551	0	0	29,708,551
United Arab Emirates	0	0	0	0	0	0	0	0
United States of America	114,344,910	0	0	114,344,910	114,344,910	0	0	114,344,910
Uruguay	47,055	0	47,055	0	0	0	0	0
Uzbekistan	673,371	0	673,369	3	3	0	0	3
Vanuatu	16,410	0	0	16,410	16,410	0	0	16,410
Venezuela	0	0	0	0	0	0	0	0
Viet Nam	0	0	0	0	0	0	0	0
Western Samoa	5,755	0	0	5,755	5,755	0	0	5,755
Yugoslavia	478,334	0	0	478,334	478,334	0	0	478,334
TOTAL	289,456,400	0	4,933,193	284,523,207	284,523,207	0	0	284,523,207

Statement XXIX

United Nations Transitional Authority in Cambodia (UNTAC)[a b]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 November 1991 to 31 March 1994 as at 30 June 1999

(Thousands of United States dollars)

	Period		
	1 November 1991-30 June 1998	*1 July 1998-30 June 1999*	*1 July 1997-30 June 1998*
Income			
Assessed contributions[c]	1 582 192	17 724	-
Voluntary contributions	9 493	-	-
Interest income	7 092	219	148
Other/miscellaneous income	5 997	44	14
Total income	**1 604 774**	**17 987**	**162**
Expenditure (schedule 29.1)			
Total expenditure	**1 604 693**	**36 137**	-
Excess (shortfall) of income over expenditure	**81**	**(18 150)**	**162**
Prior period adjustments	(1 343)	(777)[d]	(84)
Net excess (shortfall) of income over expenditure	**(1 262)**	**(18 927)**	**78**
Savings on or cancellation of prior period obligations	17 390	8 895	3 239
Credits returned to Member States	(8 743)	-	(8 743)
Other adjustments to reserves and fund balance	-	(2)	-
Reserves and fund balances, beginning of period	-	7 385	12 811
Reserves and fund balances, end of period	**7 385**	**(2 649)[e]**	**7 385**

Statement XXIX (concluded)

United Nations Transitional Authority in Cambodia (UNTAC)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	*1998*
Assets		
Cash and term deposits	297	3 457
Assessed contributions receivable from Member States (schedule 29.2)[c]	47 380	43 149
Voluntary contributions receivable from Member States	362	362
Other accounts receivable	433	433
Inter-fund balances receivable	113	1 479
Deferred charges	172	172
Inter-office transactions pending processing	30	27
Total assets	**48 787**	**49 079**
Liabilities		
Unliquidated obligations — current period	2 251	-
Unliquidated obligations — prior periods	33	19 253
Accounts payable to Member States[f]	46 721	21 663
Other accounts payable[g]	1 776	221
Due to the United Nations Mission in Haiti	100	-
Deferred credits	555	557
Total liabilities	**51 436**	**41 694**
Reserves and fund balances		
Cumulative surplus (deficit)[e]	(2 649)	7 385
Total reserves and fund balances	**(2 649)**	**7 385**
Total liabilities, reserves and fund balances	**48 787**	**49 079**

[a] See note 2 (a).

[b] The special account of the United Nations Mission in Cambodia (UNAMIC) has been consolidated into the special account for the United Nations Transitional Authority in Cambodia (UNTAC).

[c] Includes unpaid assessed contributions irrespective of collectability.

[d] Includes prior period salary charges.

[e] By General Assembly resolution 52/239 of 26 June 1998, as an ad hoc arrangement it was decided to apportion among Member States the amount of $32,562,900 gross ($25,691,600 net) appropriated by the General Assembly in its resolution 48/255, to be offset by an equal amount from miscellaneous income. However, all resources from miscellaneous income had already been fully utilized to defray expenditures previously incurred by the mission, thus resulting in a negative fund balance.

[f] Includes $2,067,897 representing claims from Member States pending settlement that have been transferred from prior period unliquidated obligations to accounts payable.

[g] Includes $1,633,500 representing claims pending settlement that have been transferred from prior period unliquidated obligations to accounts payable.

The accompanying notes are an integral part of the financial statements.

Schedule 29.1

United Nations Transitional Authority in Cambodia

Expenditure for the period from 1 July 1998 to 30 June 1999 as at 30 June 1999
(Thousands of United States dollars)

	Allotment	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers				
Travel costs	155	-	155	155
Military contingents				
Emplacement, rotation and repatriation	6 520	4 656	2	4 658
Contingent-owned equipment	26 649	24 649	2 000	26 649
Other costs	1 278	-	-	-
Subtotal, military contingents	**34 447**	**29 305**	**2 002**	**31 307**
Civilian personnel				
International and local staff	3 602	-	94	94
Premises/accommodation/infrastructure	116	-	-	-
Air operations	2 731	1 411	-	1 411
Other equipment	9	-	-	-
Supplies and services	7 133	3 170	-	3 170
Freight	4 343	-	-	-
Programme support costs	1	-	-	-
Total	**52 537**	**33 886**	**2 251**	**36 137**

Schedule 29.2

United Nations Transitional Authority in Cambodia

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Afghanistan	15,534	85	0	15,619	15 534	0	85	15,619
Albania	0	127	127	0	0	0	0	0
Algeria	0	4,926	4,926	0	0	0	0	0
Andorra	0	849	849	0	0	0	0	0
Angola	0	212	212	0	0	0	0	0
Antigua and Barbuda	0	41	41	0	0	0	0	0
Argentina	0	32,614	32,614	0	0	0	0	0
Armenia	343,045	1,147	344,192	0	0	0	0	0
Australia	19,179	312,332	331,511	0	0	0	0	0
Austria	0	198,525	198,525	(0)	(0)	0	0	(0)
Azerbaijan	548,178	2,548	0	550,726	548 178	0	2 548	550,726
Bahamas	0	637	637	0	0	0	0	0
Bahrain	0	764	541	223	0	0	223	223
Bangladesh	0	212	212	0	0	0	0	0
Barbados	0	340	175	165	0	0	165	165
Belarus	5,902,594	6,965	0	5,909,559	5 902 594	0	6 965	5,909,559
Belgium	0	232,710	232,710	0	0	0	0	0
Belize	15,034	22	0	15,056	15 034	0	22	15,056
Benin	0	41	41	0	0	0	0	0
Bhutan	887	22	909	0	0	0	0	0
Bolivia	31,029	340	10,000	21,369	21 029	0	340	21,369
Bosnia and Herzegovina	54,890	212	0	55,102	54 890	0	212	55,102
Botswana	0	212	212	0	0	0	0	0
Brazil	0	64,293	64,293	0	0	0	0	0
Brunei	0	849	541	308	0	0	308	308
Bulgaria	561	1,911	1,960	512	0	(0)	512	512
Burkina Faso	15,534	41	0	15,575	15 534	0	41	15,575
Burundi	15,552	22	18	15,556	15 534	0	22	15,556
Cambodia	31,071	42	0	31,113	31 071	0	42	31,113
Cameroon	0	594	239	355	0	0	355	355
Canada	0	599,821	599,057	764	0	0	764	764
Cape Verde	15,395	22	0	15,417	15 395	0	22	15,417
Central African Republic	15,534	41	0	15,575	15 534	0	41	15,575
Chad	15,534	22	15,556	0	0	0	0	0

Schedule 29.2

United Nations Transitional Authority in Cambodia

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections/ credits/ adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Chile	158 601	4 791	163 392	0	0	0	0	0
China	0	233 642	233 642	0	0	0	0	0
Colombia	0	4 586	2 576	2 010	0	0	2 010	2 010
Comoros	15 534	22	0	15 556	15 534	0	22	15 556
Congo	24 237	127	16	24 348	24 221	0	127	24 348
Congo, Dem. Rep.	30 407	340	0	30 747	30 407	0	340	30 747
Costa Rica	31 204	722	1 953	29 973	29 251	0	722	29 973
Cote d'Ivoire	0	509	302	207	0	0	207	207
Croatia	301 990	2 378	0	304 368	301 990	0	2 378	304 368
Cuba	0	1 657	874	[illegible]	0	0	783	783
Cyprus	0	1 444	1 444	[illegible]	0	0	0	0
Czech Republic	0	35 883	35 883	[illegible]	0	0	0	0
D.P.R. of Korea	132 046	1 317	0	133 363	132 046	0	1 317	133 363
Denmark	0	145 868	145 868	[illegible]	0	0	0	0
Djibouti	15 534	22	[illegible]	[illegible]	15 534	0	22	15 556
Dominica	887	22	[illegible]	[illegible]	887	0	22	909
Dominican Republic	52 454	679	531	52 602	51 923	0	679	52 602
Ecuador	93 387	934	[illegible]	94 321	93 387	0	934	94 321
Egypt	0	2 490	2 490	[illegible]	0	0	0	0
El Salvador	31 071	509	[illegible]	[illegible]	31 071	0	509	31 580
Equatorial Guinea	15 534	22	[illegible]	[illegible]	15 534	0	22	15 556
Eritrea	0	22	22	[illegible]	0	0	0	0
Estonia	117 534	976	[illegible]	[illegible]	117 534	0	976	118 510
Ethiopia	0	149	149	[illegible]	0	0	0	0
Fiji	0	170	170	[illegible]	0	0	0	0
Finland	0	114 231	114 231	[illegible]	0	0	0	0
France	0	1 863 979	1 863 979	[illegible]	0	0	0	0
Gabon	28 999	764	[illegible]	[illegible]	28 999	0	764	29 763
Gambia	15 534	22	[illegible]	[illegible]	15 534	0	22	15 556
Georgia	423 263	2 463	[illegible]	[illegible]	423 263	0	2 463	425 726
Germany	455	2 044 700	[illegible]	[illegible]	0	(0)	0	(0)
Ghana	0	[illegible]	[illegible]	[illegible]	0	0	0	[illegible]
Greece	0	[illegible]	[illegible]	[illegible]	[illegible]	0	0	[illegible]
Grenada	11,203	22	0	11,225	11,203	0	22	11,225

United Nations Transitional Authority in Cambodia

Assessed contributions unpaid as at 30 June 1999
(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Guatemala	62 145	807	[illegible]	[illegible]	62 145	0	807	62 952
Guinea	15 534	63	[illegible]	[illegible]	15 534	0	63	15 597
Guinea-Bissau	15 534	22	[illegible]	[illegible]	15 534	0	22	15 556
Guyana	0	42	42	[illegible]	0	0	0	0
Haiti	1 760	41	[illegible]	[illegible]	1 760	0	41	1 801
Honduras	31 071	170	[illegible]	[illegible]	29 071	0	170	29 241
Hungary	(0)	5 050	[illegible]	[illegible]	0	0	0	0
Iceland	0	6 795	[illegible]	[illegible]	0	0	0	0
India	0	12 952	[illegible]	[illegible]	0	0	0	0
Indonesia	0	7 347	[illegible]	[illegible]	0	0	3,881	3,881
Iran, Islamic Republic	264 726	12 867	[illegible]	[illegible]	187 133	0	12 867	200 000
Iraq	403 616	3 694	[illegible]	[illegible]	403 616	0	3 694	407 310
Ireland	0	47 348	[illegible]	[illegible]	0	0	0	0
Israel	13 806	13 971	[illegible]	[illegible]	9 086	0	13 971	23 057
Italy	0	1 145 286	[illegible]	[illegible]	0	0	0	0
Jamaica	0	255	[illegible]	[illegible]	0	0	16	16
Japan	910	3 817 833	[illegible]	[illegible]	0	0	0	0
Jordan	0	340	[illegible]	[illegible]	0	0	101	101
Kazakhstan	433 698	5 266	[illegible]	[illegible]	433 698	0	5 266	438 964
Kenya	0	297	[illegible]	[illegible]	0	0	0	0
Kuwait	0	6 540	[illegible]	[illegible]	0	0	1,628	1 628
Kyrgyzstan	158 207	637	[illegible]	[illegible]	158 207	0	637	158 844
Lao, People's Dem. Rep	0	22	22	[illegible]	0	0	0	0
Latvia	342 672	1 954	[illegible]	[illegible]	261 696	0	1,954	263 650
Lebanon	0	679	[illegible]	[illegible]	0	0	618	618
Lesotho	0	41	[illegible]	[illegible]	0	0	0	0
Liberia	31 071	85	[illegible]	[illegible]	31 071	0	85	31 156
Libyan Arab Jamahiriya	543 461	6 795	[illegible]	[illegible]	543 461	0	6 795	550 256
Liechtenstein	0	1 061	[illegible]	[illegible]	0	0	0	0
Lithuania	97 644	1 911	[illegible]	[illegible]	97 644	0	1 911	99 555
Luxembourg	0	14 011	[illegible]	[illegible]	0	0	0	0
Madagascar	30 736	63	[illegible]	[illegible]	30 736	0	63	30 799
Malawi	0	[illegible]	[illegible]	[illegible]	0	0	0	0
Malaysia	0	7,134	7,133	1	0	0	1	1

United Nations Transitional Authority in Cambodia

Assessed contributions unpaid as at 30 June 1999
(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections/credits/adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Maldives	10,534	22	0	10,556	10,534	0	22	10,556
Mali	15,534	63	0	15,597	15,534	0	63	15,597
Malta	0	594	594	0	0	0	0	0
Marshall Islands	0	47	47	0	0	0	0	0
Mauritania	15,534	22	0	15,556	15,534	0	22	15,556
Mauritius	0	387	387	0	0	0	0	0
Mexico	0	39,960	39,960	0	0	0	0	0
Micronesia	0	47	47	0	0	0	0	0
Monaco	29,856	637	30,493	0	0	0	0	0
Mongolia	31,071	85	0	31,156	31,071	0	85	31,156
Morocco	0	1,741	1,741	0	0	0	0	0
Mozambique	0	41	41	0	0	0	0	0
Myanmar	0	192	192	0	0	0	0	0
Namibia	0	149	149	0	0	0	0	0
Nepal	0	85	85	0	0	0	0	0
Netherlands	18,702	143,756	162,458	0	0	0	0	0
New Zealand	0	46,924	46,924	0	0	0	0	0
Nicaragua	9,478	85	0	9,563	9,478	0	85	9,563
Niger	15,534	41	0	15,575	15,534	0	41	15,575
Nigeria	61,594	2,972	64,566	0	0	0	0	0
Norway	1,377	128,458	129,835	0	0	0	0	0
Oman	0	2,123	2,123	0	0	0	0	0
Pakistan	0	2,548	2,548	0	0	0	0	0
Palau, Republic of	0	22	22	0	0	0	0	0
Panama	1,999	679	2,678	0	0	0	0	0
Papua New Guinea	0	149	118	31	0	0	31	31
Paraguay	0	594	594	0	0	0	0	0
Peru	186,428	3,609	0	190,037	186,428	0	3,609	190,037
Philippines	0	3,270	3,270	0	0	0	0	0
Poland	1,696	10,659	12,355	0	0	0	0	0
Portugal	0	66,416	66,416	0	0	0	0	0
Qatar	155,529	1,402	156,546	385	0	0	385	385
Republic of Korea	0	40,555	40,555		0	0	0	0
Republic of Moldova	395,432	1,826	0	397,258	395,432	0	1,826	397,258

Schedule 29.2

United Nations Transitional Authority in Cambodia

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Republic of Yemen	15 534	212	0	15 746	15 534	0	212	15 746
Romania	0	4 332	4 332	0	0	0	0	0
Russian Federation	0	745 006	745 006	0	0	0	0	0
Rwanda	15 534	41	0	15 575	15 534	0	41	15 575
Saint Kitts and Nevis	0	22	22	0	0	0	0	0
Saint Lucia	0	22	22	0	0	0	0	0
San Marino	0	425	425	0	0	0	0	0
Sao Tome & Principe	4 091	22	0	4 113	4 091	0	22	4 113
Saudi Arabia	0	25 225	12 414	12 811	0	0	12 811	12 811
Senegal	2 146	125	0	2 271	2 146	0	125	2 271
Seychelles	8 524	41	0	8 565	8 524	0	41	8 565
Sierra Leone	15 534	22	0	15 556	15 534	0	22	15 556
Singapore	0	7 092	7 092	0	0	0	0	0
Slovakia	0	2 251	2 251	0	0	0	0	0
Slovenia	0	2 548	2 548	0	0	0	0	0
Solomon Islands	0	22	22	0	0	0	0	0
Somalia	15 534	22	0	15 556	15 534	0	22	15 556
South Africa	0	77 499	77 499	0	0	0	0	0
Spain	0	545 890	545 890	0	0	0	0	0
Sri Lanka	0	552	552	0	0	0	0	0
St. Vincent & the Grenadines	15 534	22	0	15 556	15 534	0	22	15 556
Sudan	15 534	192	0	15 726	15 534	0	192	15 726
Suriname	0	85	85	0	0	0	0	0
Swaziland	0	85	85	0	0	0	0	0
Sweden	0	233 346	233 346	0	0	0	0	0
Syrian Arab Republic	0	2 633	2 633	0	0	0	0	0
Tajikistan	131 926	340	0	132 266	131 926	0	340	132 266
Tanzania, United Rep. of	0	85	85	0	0	0	0	0
The FYR of Macedonia	17 118	212	0	17 330	17 118	0	212	17 330
Thailand	700	6 710	7 410	0	0	0	0	0
Togo	15 534	41	0	15 575	15 534	0	41	15 575
Trinidad and Tobago	(0)	764	764	0	0	0	0	0
Tunisia	0	1,190	716	474	0	0	474	474
Turkey	544,242	18,684	447,566	115,360	96,676	0	18,684	115,360

United Nations Transitional Authority in Cambodia

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Turkmenistan	158 207	637	0	158 844	158 207	0	637	158 844
Uganda	0	85	85	0	0	0	0	0
Ukraine	22 699 106	100 982	0	22 800 088	22 699 106	0	100,982	22,800,088
United Arab Emirates	0	7 516	7 516	0	0	0	0	0
United Kingdom	0	1 316 273	574 480	741 793	0	0	741 793	741,793
United States of America	6 053 949	5 411 688	0	11 465 637	6 053 949	0	5,411 688	11,465,637
Uruguay	99,131	2 081	99 830	1 382	0	0	1 382	1,382
Uzbekistan	685 567	3 270	625 751	63 086	59 816	0	3,270	63,086
Vanuatu	15 534	22	0	15 556	15 534	0	22	15,556
Venezuela	0	9 979	5 769	4 210	0	0	4 210	4,210
Viet Nam	0	424	239	185	0	0	185	185
Western Samoa	887	22	0	909	887	0	22	909
Yugoslavia	686 703	2 548	0	689 251	686 703	0	2,548	689,251
Zambia	0	63	63	0	0	0	0	0
Zimbabwe	0	192	118	74	0	0	74	74
TOTAL	43 192 884	20 161 462	15 974 501	47 379 845	40 992 003	0	6 387 842	47,379 845

Statement XXX
United Nations Observer Mission in El Salvador (ONUSAL)[a]
Statement of income and expenditure and changes in reserves and fund balances for the period from 7 November 1989 to 31 May 1995 as at 30 June 1999

(Thousands of United States dollars)

	Period		
	7 November 1989 30 June 1998	*1 July 1998 30 June 1999*	*1 July 1997 30 June 1998*
Income			
Assessed contributions[b]	238 987	-	-
Voluntary contributions	1 641	-	-
Interest income	3 470	160	328
Other/miscellaneous income	2 588	19	-
Total income	**246 686**	**179**	**328**
Expenditure			
Total expenditure	**199 484**	-	-
Excess (shortfall) of income over expenditure	**47 202**	**179**	**328**
Prior period adjustments	(16)	(1 119)[c]	(4)
Net excess (shortfall) of income over expenditure	**47 186**	**(940)**	**324**
Savings on or cancellation of prior period obligations	4 181	944	-
Credits returned to Member States	(42 934)	-	-
Transfer to United Nations Peacekeeping Reserve Fund	(258)	-	-
Reserves and fund balances, beginning of period	-	8 175	7 851
Reserves and fund balances, end of period	**8 175**	**8 179**	**8 175**

Statement XXX (concluded)

United Nations Observer Mission in El Salvador (ONUSAL)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999
(Thousands of United States dollars)

	1999	*1998*
Assets		
Cash and term deposits	1 084	5 244
Assessed contributions receivable from Member States [b]	3 103	11 944
Other accounts receivable	22	22
Due from the United Nations Operation in Somalia	6 000	6 000
Inter-fund balances receivable	20	-
Total assets	**10 229**	**23 210**
Liabilities		
Unliquidated obligations – prior periods	60	1 006
Accounts payable to Member States	1 864	13 105
Other accounts payable	-	32
Inter-fund balances payable	-	766
Deferred payables	6	6
Inter-office transactions pending processing	120	120
Total liabilities	**2 050**	**15 035**
Reserves and fund balances		
Cumulative surplus	8 179	8 175
Total reserves and fund balances	**8 179**	**8 175**
Total liabilities, reserves and fund balances	**10 229**	**23 210**

[a] See note 2 (a). In accordance with General Assembly resolution 47/223 of 16 March 1993, the operations of the United Nations Observer Group in Central America (ONUCA) have been incorporated into ONUSAL.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Includes staff assessment adjustment of $1,018,044 relating to prior periods and an adjustment of $94,895 to prior period income for cash transferred to Headquarters, resulting from closure of field bank account plus other miscellaneous income amounting to $6,252.

The accompanying notes are an integral part of the financial statements.

Schedule 30.1

United Nations Observer Mission in El Salvador

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Afghanistan	1 845	0	0	1 845	1 845	0	0	1 845
Albania	0	0	0	0	0	0	0	0
Algeria	6	0	6	0	0	0	0	0
Andorra	2	0	2	0	0	0	0	0
Angola	5	0	5	0	0	0	0	0
Antigua and Barbuda	0	0	0	0	0	0	0	0
Argentina	17	0	17	0	0	0	0	0
Armenia	1 620	0	1 620	0	0	0	0	0
Australia	260	0	260	0	0	0	0	0
Austria	151	0	151	0	0	0	0	0
Azerbaijan	32 904	0	32 904	0	0	0	0	0
Bahamas	1	0	1	0	0	0	0	0
Bahrain	87	0	0	87	87	0	0	87
Bangladesh	0	0	0	0	0	0	0	0
Barbados	44	0	44	0	0	0	0	0
Belarus	526 014	0	0	526 014	526 014	0	0	526 014
Belgium	0	0	0	0	0	0	0	0
Belize	0	0	0	0	0	0	0	0
Benin	5	0	5	0	0	0	0	0
Bhutan	21	0	21	0	0	0	0	0
Bolivia	286	0	286	0	0	0	0	0
Bosnia and Herzegovina	2 809	0	0	2 809	2 809	0	0	2 809
Botswana	0	0	0	0	0	0	0	0
Brazil	0	0	0	0	0	0	0	0
Brunei	0	0	0	0	0	0	0	0
Bulgaria	0	0	0	0	0	0	0	0
Burkina Faso	1 486	0	0	1 486	1 486	0	0	1 486
Burundi	1 845	0	0	1 845	1 845	0	0	1 845
Cambodia	286	0	286	0	0	0	0	0
Cameroon	6	0	0	6	6	0	0	6
Canada	75 920	0	75 920	0	0	0	0	0
Cape Verde	1 845	0	0	1 845	1 845	0	0	1 845
Central African Republic	1 942	[illegible]	[illegible]	[illegible]	1 942	0	0	1 942

United Nations Observer Mission in El Salvador

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Chad	1,845	0	1 845	0	0	0	0	0
Chile	237	0	0	237	237	0	0	237
China	159	0	0	159	159	0	0	159
Colombia	4	0	0	4	4	0	0	4
Comoros	1,845	0	0	1 845	1 845	0	0	1 845
Congo	0	0	0	0	0	0	0	0
Congo, Dem Rep	603	0	0	603	603	0	0	603
Costa Rica	0	0	0	0	0	0	0	0
Cote d'Ivoire	0	0	0	0	0	0	0	0
Croatia	17 632	0	0	17 632	17 632	0	0	17 632
Cuba	432	0	0	432	432	0	0	432
Cyprus	0	0	0	0	0	0	0	0
Czech Republic	(0)	0	0	(0)	0	(0)	0	(0)
D P R of Korea	7 656	0	0	7 656	7 656	0	0	7 656
Denmark	0	0	0	0	0	0	0	0
Djibouti	1 845	0	0	1 845	1 845	0	0	1 845
Dominica	515	0	0	515	515	0	0	515
Dominican Republic	580	0	0	580	580	0	0	580
Ecuador	5 339	0	5 339	0	0	0	0	0
Egypt	0	0	0	0	0	0	0	0
El Salvador	603	0	0	603	603	0	0	603
Equatorial Guinea	1 942	0	1 942	0	0	0	0	0
Eritrea	0	0	0	0	0	0	0	0
Estonia	6 342	0	6 342	0	0	0	0	0
Ethiopia	23	0	0	23	23	0	0	23
Fiji	32	0	0	32	32	0	0	32
Finland	0	0	0	0	0	0	0	0
France	184 593	0	184 593	0	0	0	0	0
Gabon	1 591	0	0	1 591	1 591	0	0	1 591
Gambia	1 942	0	0	1 942	1,942	0	0	1 942
Georgia	25 210	0	0	25 210	25,210	0	0	25 210
Germany	217 986	0	217 986	0	0	0	0	0
Ghana	0	0	0	0	0	0	0	0

Schedule 30.1

United Nations Observer Mission in El Salvador
Assessed contributions unpaid as at 30 June 1999
(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Greece	13	0	13	0	0	0	0	0
Grenada	183	0	24	159	159	0	0	159
Guatemala	7,479	0	98	7,381	7,381	0	0	7,381
Guinea	1,845	0	0	1,845	1,845	0	0	1,845
Guinea-Bissau	1,845	0	0	1,845	1,845	0	0	1,845
Guyana	0	0	0	0	0	0	0	0
Haiti	226	0	0	226	226	0	0	226
Honduras	0	0	0	0	0	0	0	0
Hungary	778	0	778	0	0	0	0	0
Iceland	0	0	0	0	0	0	0	0
India	454	0	454	0	0	0	0	0
Indonesia	745	0	437	308	308	0	0	308
Iran, Islamic Republic	138,199	0	38,199	100,000	100,000	0	0	100,000
Iraq	46,078	0	0	46,078	46,078	0	0	46,078
Ireland	0	0	0	0	0	0	0	0
Israel	0	0	0	0	0	0	0	0
Italy	0	0	0	0	0	0	0	0
Jamaica	0	0	0	0	0	0	0	0
Japan	0	0	0	0	0	0	0	0
Jordan	0	0	0	0	0	0	0	0
Kazakhstan	28,391	0	0	28,391	28,391	0	0	28,391
Kenya	0	0	0	0	0	0	0	0
Kuwait	0	0	0	0	0	0	0	0
Kyrgyzstan	9,018	0	0	9,018	9,018	0	0	9,018
Lao, People's Dem. Rep	0	0	0	0	0	0	0	0
Latvia	19,959	0	19,959	0	0	0	0	0
Lebanon	833	0	0	833	833	0	0	833
Lesotho	0	0	0	0	0	0	0	0
Liberia	3,689	0	0	3,689	3,689	0	0	3,689
Libyan Arab Jamahiriya	70,037	0	0	70,037	70,037	0	0	70,037
Liechtenstein	0	0	0	0	0	0	0	0
Lithuania	11,384	0	7,526	3,858	3,858	0	0	3,858
Luxembourg	0	0	0	0	0	0	0	0

United Nations Observer Mission in El Salvador

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Madagascar	2 156	0	0	2 156	2 156	0	0	2 156
Malawi	0	0	0	0	0	0	0	0
Malaysia	564	0	0	564	564	0	0	564
Maldives	425	0	0	425	425	0	0	425
Mali	1 845	0	0	1 845	1 845	0	0	1 845
Malta	0	0	0	0	0	0	0	0
Marshall Islands	6	0	0	6	6	0	0	6
Mauritania	1 942	0	0	1 942	1 942	0	0	1 942
Mauritius	0	0	0	0	0	0	0	0
Mexico	4 081	0	0	4 081	4 081	0	0	4 081
Micronesia	0	0	0	0	0	0	0	0
Monaco	0	0	0	0	0	0	0	0
Mongolia	2 444	0	0	2 444	2 444	0	0	2 444
Morocco	0	0	0	0	0	0	0	0
Mozambique	0	0	0	0	0	0	0	0
Myanmar	0	0	0	0	0	0	0	0
Namibia	0	0	0	0	0	0	0	0
Nepal	0	0	0	0	0	0	0	0
Netherlands	281	0	281	0	0	0	0	0
New Zealand	0	0	0	0	0	0	0	0
Nicaragua	40	0	34	6	6	0	0	6
Niger	1 845	0	0	1 845	1 845	0	0	1 845
Nigeria	6	0	6	0	0	0	0	0
Norway	0	0	0	0	0	0	0	0
Oman	2	0	2	0	0	0	0	0
Pakistan	0	0	0	0	0	0	0	0
Palau, Republic of	0	0	0	0	0	0	0	0
Panama	0	0	0	0	0	0	0	0
Papua New Guinea	1	0	1	0	0	0	0	0
Paraguay	0	0	0	0	0	0	0	0
Peru	10 722	0	0	10 722	10 722	0	0	10 722
Philippines	0	0	0	0	0	0	0	0
Poland	0	0	0	0	0	0	0	0

Schedule 30.1

United Nations Observer Mission in El Salvador

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Portugal	0	0	0	0	0	0	0	0
Qatar	1,488	0	1,488	0	0	0	0	0
Republic of Korea	0	0	0	0	0	0	0	0
Republic of Moldova	22,629	0	0	22,629	22,629	0	0	22,629
Republic of Yemen	2,461	0	0	2,461	2,461	0	0	2,461
Romania	6	0	0	6	6	0	0	6
Russian Federation	56,202	0	56,202	0	0	0	0	0
Rwanda	1,845	0	0	1,845	1,845	0	0	1,845
Saint Kitts and Nevis	0	0	0	0	0	0	0	0
Saint Lucia	5	0	0	5	5	0	0	5
San Marino	2	0	0	2	2	0	0	2
Sao Tome & Principe	1,845	0	0	1,845	1,845	0	0	1,845
Saudi Arabia	0	0	0	0	0	0	0	0
Senegal	1,003	0	0	1,003	1,003	0	0	1,003
Seychelles	905	0	0	905	905	0	0	905
Sierra Leone	1,942	0	0	1,942	1,942	0	0	1,942
Singapore	0	0	0	0	0	0	0	0
Slovakia	(0)	0	0	(0)	0	(0)	0	(0)
Slovenia	3,537	0	3,537	0	0	0	0	0
Solomon Islands	0	0	0	0	0	0	0	0
Somalia	1,845	0	0	1,845	1,845	0	0	1,845
South Africa	61	0	61	0	0	0	0	0
Spain	0	0	0	0	0	0	0	0
Sri Lanka	0	0	0	0	0	0	0	0
St. Vincent & the Grenadines	1,845	0	0	1,845	1,845	0	0	1,845
Sudan	1,845	0	0	1,845	1,845	0	0	1,845
Suriname	0	0	0	0	0	0	0	0
Swaziland	80	0	80	0	0	0	0	0
Sweden	0	0	0	0	0	0	0	0
Syrian Arab Republic	14,841	0	14,841	0	0	0	0	0
Tajikistan	7,487	0	0	7,487	7,487	0	0	7,487
Tanzania, United Rep. of	111	0	0	111	111	0	0	111
The FYR of Macedonia	1,226	0	0	1,226	1,226	0	0	1,226

Schedule 30.1

United Nations Observer Mission in El Salvador

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
Thailand	0	0	0	0	0	0	0	0
Togo	1,942	0	0	1,942	1,942	0	0	1,942
Trinidad and Tobago	2	0	2	0	0	0	0	0
Tunisia	0	0	0	0	0	0	0	0
Turkey	0	0	0	0	0	0	0	0
Turkmenistan	9,018	0	0	9,018	9,018	0	0	9,018
Uganda	0	0	0	0	0	0	0	0
Ukraine	2,017,665	0	0	2,017,665	2,017,665	0	0	2,017,665
Union of Sov Soc Republ	5,280,581	0	5,280,581	0	0	0	0	0
United Arab Emirates	7	0	7	0	0	0	0	0
United Kingdom	1,164	0	1,164	0	0	0	0	0
United States of America	2,879,371	0	2,879,371	0	0	0	0	0
Uruguay	7,485	0	5,906	1,579	1,579	0	0	1,579
Uzbekistan	0	0	0	0	0	0	0	0
Vanuatu	1,845	0	0	1,845	1,845	0	0	1,845
Venezuela	0	0	0	0	0	0	0	0
Viet Nam	308	0	0	308	308	0	0	308
Western Samoa	41	0	24	17	17	0	0	17
Yugoslavia	125,622	0	0	125,622	125,622	0	0	125,622
Zambia	0	0	0	0	0	0	0	0
Zimbabwe	21	0	16	5	5	0	0	5
TOTAL	11,944,162	0	8,840,667	3,103,494	3,103,494	(0)	0	3,103,494

Statement XXXI

United Nations Transition Assistance Group (UNTAG)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 April 1988 to 30 June 1991 as at 30 June 1999

(Thousands of United States dollars)

	Period		
	1 April 1988 30 June 1998	*1 July 1998 30 June 1999*	*1 July 1997 30 June 1998*
Income			
Assessed contributions[b]	416 162	-	-
Voluntary contributions	23 736	-	-
Interest income	39 929	977	1 158
Other/miscellaneous income	13 387	-	26
Total income	**493 214**	977	1 184
Expenditure			
Total expenditure	**374 185**	-	-
Excess (shortfall) of income over expenditure	**119 029**	977	1 184
Prior period adjustments[c]	(409)	(85)	(379)
Net excess (shortfall) of income over expenditure	**118 620**	**892**	**805**
Transfer to United Nations Peacekeeping Reserve Fund	(49 243)	-	-
Savings on or cancellation of prior period obligations	32 016	-	-
Credits returned to Member States	(66 896)	-	-
Reserves and fund balances, beginning of period	-	34 497	33 692
Reserves and fund balances, end of period	**34 497**	**35 389**	**34 497**

Statement XXXI (concluded)

United Nations Transition Assistance Group (UNTAG)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	1998
Assets		
Cash and term deposits	19 303	20 550
Assessed contributions receivable from Member States[b]	357	411
Accrued interest receivable	103	176
Other accounts receivable	89	168
Due from the United Nations Operation in Somalia	16 000	16 000
Deferred charges	-	5
Total assets	**35 852**	37 310
Liabilities		
Accounts payable to Member States	45	372
Other accounts payable	6	8
Inter-fund balances payable	-	192
Due to United Nations Peacekeeping Reserve Fund	411	2 240
Deferred credits	1	1
Total liabilities	**463**	**2 813**
Reserves and fund balances		
Cumulative surplus	35 389	34 497
Total reserves and fund balances	**35 389**	**34 497**
Total liabilities, reserves and fund balances	**35 852**	37 310

[a] See note 2 (a).

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Includes accounting adjustment to deferred charges ($4,833), write-offs of uncollectible receivables ($78,921) and other miscellaneous adjustments ($910).

The accompanying notes are an integral part of the financial statements.

Schedule 31.1

UNITED NATIONS TRANSITION ASSISTANCE GROUP

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections, credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions: over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Angola	0	0	0	0	0	0	0	0
Argentina	0	0	0	0	0	0	0	0
Belize	0	0	0	0	0	0	0	0
Benin	0	0	0	0	0	0	0	0
Bolivia	0	0	0	0	0	0	0	0
Brazil	0	0	0	0	0	0	0	0
Burundi	3,406	0	0	3 406	3 406	0	0	3 406
Cambodia	0	0	0	0	0	0	0	0
Cameroon	0	0	0	0	0	0	0	0
Cape Verde	3,406	0	0	3 406	3 406	0	0	3 406
Central African Republic	6,813	0	0	6 813	6 813	0	0	6 813
Chad	0	0	0	0	0	0	0	0
Comoros	3,406	0	0	3 406	3 406	0	0	3 406
Congo	0	0	0	0	0	0	0	0
Congo, Dem Rep	0	0	0	0	0	0	0	0
Costa Rica	13,627	0	0	13 627	13 627	0	0	13 627
Djibouti	3,406	0	0	3 406	3 406	0	0	3 406
Dominican Republic	0	0	0	0	0	0	0	0
Ecuador	20,439	0	20 439	0	0	0	0	0
El Salvador	6,813	0	0	6 813	6 813	0	0	6 813
Equatorial Guinea	6,813	0	0	6 813	6 813	0	0	6 813
Gambia	6,813	0	0	6 813	6 813	0	0	6 813
Grenada	0	0	0	0	0	0	0	0
Guatemala	13,627	0	0	13 627	13 627	0	0	13 627
Guinea	3,406	0	0	3 406	3,406	0	0	3 406
Guyana	0	0	0	0	0	0	0	0
Haiti	409	0	0	409	409	0	0	409
Honduras	6,813	0	0	6 813	6 813	0	0	6 813
Indonesia	0	0	0	0	0	0	0	0
Iran, Islamic Republic	0	0	0	0	0	0	0	0
Iraq	81,759	0	0	81 759	81 759	0	0	81 759
Kenya	0	0	0	0	0	0	0	0
Liberia	6,813	0	0	6 813	6 813	0	0	6 813
Libyan Arab Jamahiriya	139 044	0	0	139 044	139 044	0	0	139 044
Madagascar	6 813	0	0	6 813	6 813	0	0	6 813

Schedule 31.1

UNITED NATIONS TRANSITION ASSISTANCE GROUP

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Malawi	0	0	0	0	0	0	0	0
Mali	3 406	0	0	3 406	3 406	0	0	3 406
Mauritania	6 813	0	0	6 813	6 813	0	0	6 813
Mauritius	0	0	0	0	0	0	0	0
Mexico	0	0	0	0	0	0	0	0
Nicaragua	0	0	0	0	0	0	0	0
Niger	3 406	0	0	3 406	3 406	0	0	3 406
Nigeria	0	0	0	0	0	0	0	0
Panama	0	0	0	0	0	0	0	0
Papua New Guinea	0	0	0	0	0	0	0	0
Paraguay	0	0	0	0	0	0	0	0
Philippines	0	0	0	0	0	0	0	0
Qatar	34 066	0	34 066	0	0	0	0	0
Republic of Yemen	6 812	0	0	6 812	6 812	0	0	6 812
Saint Kitts and Nevis	0	0	0	0	0	0	0	0
Sao Tome & Principe	2 406	0	0	2 406	2 406	0	0	2 406
Saudi Arabia	1	0	0	1	1	0	0	1
Sierra Leone	6 813	0	0	6 813	6 813	0	0	6 813
Solomon Islands	0	0	0	0	0	0	0	0
Somalia	3 406	0	0	3 406	3 406	0	0	3 406
South Africa	0	0	0	0	0	0	0	0
Sri Lanka	0	0	0	0	0	0	0	0
St. Vincent & the Grenadines	3 406	0	0	3 406	3 406	0	0	3 406
Sudan	3 406	0	0	3 406	3 406	0	0	3 406
Suriname	0	0	0	0	0	0	0	0
Syrian Arab Republic	0	0	0	0	0	0	0	0
Tanzania, United Rep. of	0	0	0	0	0	0	0	0
Trinidad and Tobago	0	0	0	0	0	0	0	0
United Arab Emirates	0	0	0	0	0	0	0	0
United States of America	0	0	0	0	0	0	0	0
Vanuatu	3 406	0	0	3 406	3 406	0	0	3 406
Venezuela	1	0	0	1	1	0	0	1
Viet Nam	0	0	0	0	0	0	0	0
Yugoslavia	0	0	0	0	0	0	0	0

Schedule 31.1

UNITED NATIONS TRANSITION ASSISTANCE GROUP

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits, adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions			Assessed contributions unpaid as at 30 June 99
					over 2 years	2 years	1 year	
TOTAL	410,974	0	54,505	356,469	356,469	0	0	356,469

Statement XXXII
United Nations Iran-Iraq Military Observer Group (UNIIMOG)[a]
Statement of income and expenditure and changes in reserves and fund balances for the period from 9 August 1988 to 31 March 1991 as at 30 June 1999

(Thousands of United States dollars)

	Period		
	9 August 1988–30 June 1998	*1 July 1998–30 June 1999*	*1 July 1997–30 June 1998*
Income			
Assessed contributions[b]	199 113	-	-
Voluntary contributions	14 715	-	-
Interest income	11 590	229	277
Other/miscellaneous income	12 048	-	-
Total income	**237 466**	**229**	**277**
Expenditure			
Total expenditure	**177 895**	-	-
Excess (shortfall) of income over expenditure	59 571	229	277
Prior period adjustments[c]	(12)	295	(1)
Net excess (shortfall) of income over expenditure	**59 559**	**524**	**276**
Transfer to United Nations Peacekeeping Reserve Fund	(18 156)	-	-
Savings on or cancellation of prior period obligations	4 997	-	-
Credits returned to Member States	(43 484)	-	-
Reserves and fund balances, beginning of period	-	2 916	2 640
Reserves and fund balances, end of period	**2 916**	**3 440**	**2 916**

Statement XXXII (concluded)
United Nations Iran-Iraq Military Observer Group (UNIIMOG)
Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	*1998*
Assets		
Cash and term deposits	3 442	5 123
Assessed contributions receivable from Member States[b]	126	127
Accrued interest receivable	18	14
Other accounts receivable	54	53
Deferred charges	-	7
Total assets	**3 640**	**5 324**
Liabilities		
Accounts payable to Member States	67	1 049
Other accounts payable	-	307
Inter-fund balances payable	6	149
Due to United Nations Peacekeeping Reserve Fund	127	903
Total liabilities	**200**	**2 408**
Reserves and fund balances		
Cumulative surplus (deficit)	3 440	2 916
Total reserves and fund balances	**3 440**	**2 916**
Total liabilities, reserves and fund balances	**3 640**	**5 324**

[a] See note 2 (a).

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Includes accounting adjustments for unidentifiable balances in deferred payable of -$277,805, accounts receivable of -$24,797 and other miscellaneous adjustments of $8,157.

The accompanying notes are an integral part of the financial statements.

Schedule 32.1

UNITED NATIONS IRAN IRAQ MILITARY OBSERVER GROUP

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Afghanistan	44	0	0	44	44	0	0	44
Bangladesh	0	0	0	0	0	0	0	0
Benin	0	0	0	0	0	0	0	0
Bolivia	0	0	0	0	0	0	0	0
Burundi	990	0	0	990	990	0	0	990
Cambodia	0	0	0	0	0	0	0	0
Cape Verde	990	0	0	990	990	0	0	990
Central African Republic	3,008	0	0	3,008	3,008	0	0	3,008
Chad	428	0	428	0	0	0	0	0
Comoros	1,524	0	0	1,524	1,524	0	0	1,524
Costa Rica	6,102	0	0	6,102	6,102	0	0	6,102
Cote d'Ivoire	0	0	0	0	0	0	0	0
Cyprus	2,140	0	0	2,140	2,140	0	0	2,140
Djibouti	990	0	0	990	990	0	0	990
Dominican Republic	0	0	0	0	0	0	0	0
El Salvador	3,052	0	0	3,052	3,052	0	0	3,052
Equatorial Guinea	3,008	0	0	3,008	3,008	0	0	3,008
Gambia	3,008	0	0	3,008	3,008	0	0	3,008
Guatemala	6,102	0	0	6,102	6,102	0	0	6,102
Guinea	1,524	0	0	1,524	1,524	0	0	1,524
Guinea-Bissau	381	0	0	381	381	0	0	381
Haiti	149	0	0	149	149	0	0	149
Honduras	3,052	0	0	3,052	3,052	0	0	3,052
Indonesia	0	0	0	0	0	0	0	0
Kenya	0	0	0	0	0	0	0	0
Liberia	3,052	0	0	3,052	3,052	0	0	3,052
Libyan Arab Jamahiriya	61,091	0	0	61,091	61,091	0	0	61,091
Mali	1,524	0	0	1,524	1,524	0	0	1,524
Mauritania	3,008	0	0	3,008	3,008	0	0	3,008
Mozambique	1,524	0	0	1,524	1,524	0	0	1,524
Nicaragua	0	0	0	0	0	0	0	0
Niger	1,189	0	0	1,189	1,189	0	0	1,189
Papua New Guinea	0	0	0	0	0	0	0	0
Republic of Yemen	1,827	0	0	1,827	1,827	0	0	1,827
Rwanda	1,524	0	0	1,524	1,524	0	0	1,524

Schedule 32.1

UNITED NATIONS IRAN-IRAQ MILITARY OBSERVER GROUP

Assessed contributions unpaid as at 30 June 1999

(United States Dollars)

Member States	Assessed contributions unpaid as at 30 June 98	Assessments 1 July 98 to 30 June 99	Total collections credits adjustments 1 July 98 to 30 June 99	Assessed contributions unpaid as at 30 June 99	Ageing analysis of outstanding assessed contributions over 2 years	2 years	1 year	Assessed contributions unpaid as at 30 June 99
Saint Kitts and Nevis	0	0	0	0	0	0	0	0
Sao Tome & Principe	1,174	0	0	1,174	1,174	0	0	1,174
Sierra Leone	3,008	0	0	3,008	3,008	0	0	3,008
Solomon Islands	0	0	0	0	0	0	0	0
Somalia	1,524	0	0	1,524	1,524	0	0	1,524
South Africa	0	0	0	0	0	0	0	0
St. Vincent & the Grenadines	1,174	0	0	1,174	1,174	0	0	1,174
Sudan	1,524	0	0	1,524	1,524	0	0	1,524
Suriname	0	0	0	0	0	0	0	0
Syrian Arab Republic	0	0	0	0	0	0	0	0
Togo	0	0	0	0	0	0	0	0
Trinidad and Tobago	0	0	0	0	0	0	0	0
Turkey	0	0	0	0	0	0	0	0
Uganda	0	0	0	0	0	0	0	0
United Arab Emirates	0	0	0	0	0	0	0	0
Uruguay	0	0	0	0	0	0	0	0
Vanuatu	1,524	0	0	1,524	1,524	0	0	1,524
Viet Nam	0	0	0	0	0	0	0	0
Yugoslavia	5,673	0	0	5,673	5,673	0	0	5,673
TOTAL	126,833	0	428	126,405	126,405	0	0	126,405

Statement XXXIII

Ad hoc account for the United Nations Operation in the Congo (ONUC)

Statement of income and expenditure and changes in reserves and fund balances for the period from 14 July 1960 to 30 June 1964 as at 30 June 1999

(Thousands of United States dollars)

	Period		
	14 July 1960-30 June 1998	*1 July 1998-30 June 1999*	*1 July 1997-30 June 1998*
Income			
Assessed contributions[a]	241 549	-	-
Voluntary contributions	36 193	-	-
Proceeds from sale of United Nations bonds	110 726	-	-
Investment income	89	-	41
Miscellaneous income, savings in liquidating obligations and adjustments	45 691	96[b]	103
Total income	**434 248**	**96**	**144**
Expenditure			
Total expenditure	**397 437**	-	-
Net excess (shortfall) of income over expenditure	**36 811**	**96**	**144**
Reserves and fund balances, beginning of period	-	36 811	36 667
Reserves and fund balances, end of period	**36 811**	**36 907**	**36 811**

Statement XXXIII (concluded)

Ad hoc account for the United Nations Operation in the Congo (ONUC)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	*1998*
Assets		
Unpaid assessed contributions (schedule 32.1)[a]	73 892	73 892
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)	6 687	6 687
Excess of authorized expenditures over assessments and applied voluntary contributions[c]	1 973	1 973
Inter-fund balances receivable	909	909
Total assets	**83 461**	**83 461**
Liabilities		
Accounts payable to Member States	6 811	6 907
Member States' credits for staff assessment income not required to meet the cost of income tax refunds (non-United States share)	855	855
Special account for voluntary contributions to finance unassessed appropriations — to the credit of contributing Member States	1 560	1 560
Due to the United Nations Special Account	1 397	1 397
Due to the United Nations bond account	35 931	35 931
Total liabilities	46 554	46 650
Reserves and fund balances		
Cumulative surplus (deficit)	36 907	36 811
Total reserves and fund balances	**36 907**	**36 811**
Total liabilities, reserves and fund balances	**83 461**	**83 461**

[a] Includes unpaid assessed contributions irrespective of collectability.

[b] Represents gain on exchange from revaluation of accounts payable expressed in local currency.

[c] For 1961, $268,455; for the second half of 1963, $1,118,712; and for the first half of 1964, $585,899.

The accompanying notes are an integral part of the financial statements.

Schedule 33.1

Ad hoc account for the United Nations Operation in the Congo

Assessed contributions unpaid as at 30 June 1999

(United States dollars)

	Unpaid as at 30 June 1998	*Collections from 1 July 1998 to 30 June 1999*	*Unpaid as at 30 June 1999*
A. Member States with remaining arrears			
Afghanistan	37 603	-	37 603
Benin	6 994	-	6 994
Bolivia	34 833	-	34 833
Brazil	248 838	-	248 838
Burkina Faso	14 145	-	14 145
Central African Republic	6 589	-	6 589
Chad	9 832	-	9 832
Congo	9 938	-	9 938
Ecuador	4 120	-	4 120
Egypt	48 387	-	48 387
Guatemala	38 209	-	38 209
Guinea	9 938	-	9 938
Iraq	22 362	-	22 362
Lebanon	12 108	-	12 108
Mali	24 259	-	24 259
Paraguay	24 229	-	24 229
Senegal	20 418	-	20 418
Somalia	17 445	-	17 445
Sudan	5 860	-	5 860
Yugoslavia	333 269	-	333 269
Subtotal	**929 376**	-	**929 376**
B. Member States that previously had made no payments			
Burundi	10 471	-	10 471
Chile	224 847	-	224 847
Dominican Republic	54 503	-	54 503
Haiti	33 916	-	33 916
Mauritania	17 215	-	17 215
Mexico	786 193	-	786 193
Nicaragua	33 916	-	33 916
Panama	33 916	-	33 916
Peru	89 183	-	89 183
Portugal	201 673	-	201 673
Rwanda	10 471	-	10 471
Saudi Arabia	69 487	-	69 487
Spain	985 159	-	985 159

	Unpaid as at 30 June 1998	*Collections from 1 July 1998 to 30 June 1999*	*Unpaid as at 30 June 1999*
Syrian Arab Republic	20 379	-	20 379
Togo	25 324	-	25 324
Uganda	10 471	-	10 471
Uruguay	97 662	-	97 662
Yemen	43 602	-	43 602
Subtotal	**2 748 388**	-	**2 748 388**
C. Member States that have indicated they will not contribute			
Albania	43 602	-	43 602
Belarus	1 357 881	-	1 357 881
Bulgaria	190 746	-	190 746
Cuba	260 259	-	260 259
Czech Republic	1 379 704	-	1 379 704
France	17 031 152	-	17 031 152
Hungary	995 024	-	995 024
Jordan	43 602	-	43 602
Mongolia	17 215	-	17 215
Poland	2 466 010	-	2 466 010
Romania	641 015	-	641 015
Russian Federation	39 223 085	-	39 223 085
Slovakia	1 379 704	-	1 379 704
Ukraine	5 185 697	-	5 185 697
Subtotal	**70 214 696**	-	**70 214 696**
Grand total	**73 892 460**	-	**73 892 460**

Statement XXXIV

Special Account for the United Nations Emergency Force (UNEF) 1956

Statement of income and expenditure and changes in reserves and fund balances for the period from 5 November 1956 to 30 June 1967 as at 30 June 1999

(Thousands of United States dollars)

	Period		
	5 November 1956–30 June 1998	*1 July 1998–30 June 1999*	*1 July 1997–30 June 1998*
Income			
Assessed contributions[a]	166 375	-	-
Voluntary contributions	28 086	-	-
Proceeds from sale of United Nations bonds	19 207	-	-
Appropriated from United Nations Special Account	3 911	-	-
Miscellaneous, savings in liquidating obligations and adjustments	6 638	786[b]	853
Total income	**224 217**	**786**	**853**
Expenditure			
Total expenditure	**215 540**	-	-
Net excess (shortfall) of income over expenditure	8 677	786	853
Reserves and fund balances, beginning of period	-	8 677	7 824
Reserves and fund balances, end of period	**8 677**	**9 463**	**8 677**

Statement XXXIV (concluded)

Special Account for the United Nations Emergency Force (UNEF) 1956

Statement of assets, liabilities, reserves and fund balances as at 30 June 1999

(Thousands of United States dollars)

	1999	*1998*
Assets		
Unpaid assessed contributions[a] (schedule 33.1)	42 627	42 627
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)	5 275	5 275
Excess of authorized expenditures over assessments and applied contributions	876	876
Inter-fund balances receivable	81	81
Total assets	**48 859**	**48 859**
Liabilities		
Accounts payable to Member States	17 853	18 639
Member States' credits for staff assessment income not required to meet the cost of income tax refunds (non-United States share)	465	465
Special account for voluntary contributions to finance unassessed appropriations — to the credit of contributing Member States	614	614
Assessed on economically developed countries to meet reserve requirements[c]	10 415	10 415
Due to United Nations Special Account	1 932	1 932
Due to United Nations bond account	8 117	8 117
Total liabilities	**39 396**	**40 182**
Reserves and fund balances		
Cumulative surplus (deficit)	9 463	8 677
Total reserves and fund balances	**9 463**	**8 677**
Total liabilities, reserves and fund balances	**48 859**	**48 859**

[a] Includes unpaid assessed contributions irrespective of collectability.

[b] Represents gain on exchange from revaluation of accounts payable expressed in local currency.

[c] For 1965, $3,550,000 pursuant to General Assembly resolution 2115 (XX), section II. For 1966, $3,550,000 pursuant to resolution 2115 (XX), section III. For 1967, $3,315,000 pursuant to resolution 2194 B (XXI).

The accompanying notes are an integral part of the financial statements.

Schedule 34.1

Special Account for the United Nations Emergency Force 1956

Assessed contributions unpaid as at 30 June 1999

(United States dollars)

	Unpaid as at 30 June 1998	*Collections from 1 July 1998 to 30 June 1999*	*Unpaid as at 30 June 1999*
A. Member States with remaining arrears			
Afghanistan	29 499	-	29 499
Algeria	8 932	-	8 932
Benin	5 530	-	5 530
Bolivia	41 905	-	41 905
Cambodia	1 689	-	1 689
Cameroon	1 689	-	1 689
Central African Republic	2 256	-	2 256
Chad	8 385	-	8 385
Chile	165 903	-	165 903
Congo	9 249	-	9 249
Côte d'Ivoire	1 689	-	1 689
Dominican Republic	22 898	-	22 898
Ecuador	10 129	-	10 129
El Salvador	7 411	-	7 411
Guinea	19 410	-	19 410
Haiti	25 661	-	25 661
Iraq	100 407	-	100 407
Lebanon	19 850	-	19 850
Libyan Arab Jamahiriya	1 689	-	1 689
Mali	5 469	-	5 469
Mexico	679 491	-	679 491
Niger	1 906	-	1 906
Panama	15 648	-	15 648
Paraguay	31 661	-	31 661
Peru	77 441	-	77 441
Philippines	15 632	-	15 632
Senegal	9 814	-	9 814
Sierra Leone	2 469	-	2 469
Somalia	11 191	-	11 191
South Africa	-	-	-
Thailand	9 026	-	9 026
Uganda	9 589	-	9 589
Uruguay	54 388	-	54 388
Venezuela	32 298	-	32 298
Yugoslavia	7 598	-	7 598
Subtotal	**1 447 802**	-	**1 447 802**

	Unpaid as at 30 June 1998	*Collections from 1 July 1998 to 30 June 1999*	*Unpaid as at 30 June 1999*
B. Member States that have made no payments			
Burkina Faso	19 936	-	19 936
Burundi	11 278	-	11 278
Egypt	351 946	-	351 946
Rwanda	11 278	-	11 278
Spain	1 089 981	-	1 089 981
Sudan	89 332	-	89 332
Syrian Arab Republic	46 654	-	46 654
Togo	16 174	-	16 174
Yemen	45 299	-	45 299
Subtotal	**1 681 878**	-	**1 681 878**
C. Member States with unpaid balances representing additional 25 per cent assessment for reserve requirement			
Belgium	144 583	-	144 583
France	765 655	-	765 655
South Africa	-	-	-
Subtotal	**910 238**	-	**910 238**
D. Member States that have indicated they will not contribute			
Albania	45 299	-	45 299
Belarus	911 964	-	911 964
Bulgaria	181 155	-	181 155
Cuba	249 811	-	249 811
Czech Republic	907 423	-	907 423
Hungary	898 298	-	898 298
Jordan	45 299	-	45 299
Mongolia	12 387	-	12 387
Poland	2 528 364	-	2 528 364
Romania	682 212	-	682 212
Russian Federation	27 665 631	-	27 665 631
Saudi Arabia	74 890	-	74 890
Slovakia	907 422	-	907 422
Ukraine	3 476 580	-	3 476 580
Subtotal	**38 586 735**	-	**38 586 735**
Grand total	**42 628 379**	-	**42 628 379**

Notes to the financial statements for peacekeeping operations for the period from 1 July 1998 to 30 June 1999

Note 1. The United Nations and its activities

(a) The Charter of the United Nations was signed on 26 June 1945 and came into force on 24 October 1945. The Organization's primary objectives, to be implemented through its five major organs, were as follows:

(i) The maintenance of international peace and security;

(ii) The promotion of international economics, social progress and development programmes;

(iii) Universal observance of human rights;

(iv) The administration of international justice and law;

(v) The development of self-government for Trust Territories.

(b) The General Assembly focuses on a wide range of political, economic and social issues as well as the financial and administrative aspects of the Organization.

(c) Under the direction of the Security Council, the Organization has been involved in various aspects of peacekeeping and peacemaking, including efforts towards resolving conflicts, restoring democracy, promoting disarmament, providing electoral assistance and facilitating post-conflict peace-building, and engaging in humanitarian activities to ensure the survival of groups deprived of basic needs.

(d) The Economic and Social Council plays a particular role in economic and social development, including a major oversight role in other United Nations organizations' efforts to address international economic, social and health problems.

(e) The International Court of Justice has jurisdiction over disputes between Member States brought before it for advisory opinions or binding resolutions.

(f) The Trusteeship Council completed its primary functions in 1994 with the termination of the Trusteeship Agreement for the last United Nations Trust Territory.

Note 2. Summary of significant accounting policies

The following are the significant accounting policies of the United Nations:

(a) The accounts of the United Nations ("the Organization") are maintained in accordance with the Financial Regulations of the United Nations as adopted by the General Assembly, the rules formulated by the Secretary-General as required under the Regulations and administrative instructions issued by the Under-Secretary-General for Management or the Controller. They also take fully into account the common accounting standards for the United Nations system, as adopted by the Administrative Committee on Coordination. The General Assembly took note of those standards in its resolution 48/216 C of 23 December 1993. The United Nations follows international accounting standard 1 on the disclosure of accounting policies, as modified and adopted by the Consultative Committee on Administrative Questions at its fifty-fourth session, as shown below:

(i) Going concern, consistency and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If a fundamental accounting assumption is not followed, that fact should be disclosed together with the reasons;

(ii) Prudence, substance over form and materiality should govern the selection and application of accounting policies;

(iii) Financial statements should include clear and concise disclosure of all significant accounting policies that have been used;

(iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. The policies should normally be disclosed in one place;

(v) Financial statements should show comparative figures for the corresponding preceding financial period;

(vi) A change in an accounting policy that has a material effect in the current period or may have a material effect in subsequent periods should be disclosed together with the reasons. The effect of the change should, if material, be disclosed and quantified.

(b) The United Nations accounts are maintained on a "fund accounting" basis. Separate funds for general or special purposes may be established by the General Assembly, the Security Council or the Secretary-General. Each fund is maintained as a distinct financial and accounting entity, with a separate self-balancing, double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

(c) In accordance with the requirements of General Assembly resolution 49/233 A of 23 December 1994, the financial period for peacekeeping operations was changed to a fiscal year period from 1 July to 30 June. The financial period of the Organization for all other funds is a biennium consisting of two consecutive calendar years.

(d) Income, expenditure, assets and liabilities are recognized on the accrual basis of accounting.

(e) The accounts of the Organization are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of the transaction at a rate of exchange established by the Under-Secretary-General for Management. In respect of such currencies, the financial statements prepared at such intervals as may be prescribed by the Controller under delegation of authority from the Under-Secretary-General for Management shall reflect the cash, investments, unpaid pledges and current accounts receivable and payable in currencies other than United States dollars translated at the applicable United Nations rates of exchange in effect as at the date of the statements. In the event that the application of actual exchange rates at the date of the statements would provide a valuation significantly different from the application of United Nations rates of exchange for the last month of the financial period, the difference will be quantified in a footnote.

(f) The Organization's financial statements are prepared on the historical cost basis of accounting and have not been adjusted to reflect the effects of changing prices for goods and services.

(g) The Organization's financial statements are presented in accordance with the ongoing recommendations of the Consultative Committee on Administrative Questions (Financial and Budgetary Questions) Working Party on Financial Statements, which has established United Nations accounting standards. In accordance with the requirements of those standards, statement I reflects income and expenditures and changes in reserves and fund balances for all peacekeeping operations; statement II reflects assets, liabilities, reserves and fund balances for all peacekeeping operations; and statement III reflects cash flows for all peacekeeping operations.

(h) The results of the Organization's operations in statements I, II and III are shown in summary by general type of activity as well as on a consolidated basis after the elimination of all inter-fund balances and instances of double-counting of income and expenditure. Their presentation on a consolidated basis does not imply that the various separate funds can be intermingled in any way since, normally, resources may not be utilized between funds.

(i) Income:

(i) Amounts necessary to finance the activities of the United Nations regular budget, peacekeeping operations, international tribunals and the Working Capital Fund are assessed on Member States according to the scale of assessments determined by the General Assembly;

(ii) For purposes of the financial statements, income is recognized when an assessment on Member States has been authorized by the General Assembly and notifications of assessment have been issued by the Secretariat for the financial period. Neither appropriations nor spending authorities are recognized as income except to the extent that a matching assessment on Member States has been levied;

(iii) Amounts assessed on non-member States that agree to pay reimbursement of costs for their participation in United Nations treaties, organs and conferences are credited to miscellaneous income;

(iv) Voluntary contributions from Member States or other donors are recorded as income on the basis of a written commitment to pay monetary contributions at specified times within the current financial period. In accordance with General Assembly resolution 44/192 A of 21 December 1989, voluntary contributions made in cash or in the form of services and supplies that are acceptable to the Secretary-General are credited to income or noted in the financial statements;

(v) Allocations from other funds represent monies appropriated or designated from one fund for the transfer to and disbursement from another fund;

(vi) Income for services rendered includes reimbursements for salaries of staff members and other costs that are attributable to providing technical and administrative support to other organizations;

(vii) Interest income includes all interest and related investment income earned on invested funds, various bank accounts and time deposits;

(viii) Miscellaneous income includes income from rental of premises, sale of used or surplus property, refunds of expenditures charged to prior periods, income resulting from net gains resulting from currency translations, settlements of insurance claims, monies accepted for which no purpose was specified and other sundry income;

(j) Expenditure:

(i) Expenditures are incurred against authorized allotments. Total expenditures reported include unliquidated obligations and disbursements;

(ii) Expenditures incurred for non-expendable property are charged to the budget of the period when acquired and not capitalized. Inventory of such non-expendable property is maintained at historical cost;

(iii) Expenditures for future financial periods are not charged to the current financial period and are recorded as deferred charges as referred to in item k (iv).

(k) Assets:

(i) Cash and term deposits comprise funds on deposit in interest-bearing bank accounts, certificates of deposit and call accounts;

(ii) Investments include securities acquired by the Organization to produce income. Investments are stated at the lower of cost or market value, taking into account changes in value arising from translation of foreign currency;

(iii) Assessed contributions represent a legal obligation of contributors, and therefore the balances of unpaid assessed contributions due from Member States are reported irrespective of collectability. It is the policy of the United Nations not to make provision for delays in collection of such assessments;

(iv) Deferred charges normally comprise expenditure items that are not properly chargeable in the current financial period and that will be charged as expenditure in a subsequent period. These expenditure items include commitments approved by the Controller for future financial periods in accordance with financial rule 110.6. Such commitments are normally restricted to administrative requirements of a continuing nature and to contracts or legal obligations where long lead times are required for delivery;

(v) For purposes of the balance sheet statements only, those portions of education grant advances that are assumed to pertain to the scholastic years completed as at the date of the financial statement are shown as deferred charges. The full amounts of the advances are maintained as accounts receivable from staff members until the required proof of entitlement is produced, at which time the budgetary accounts are charged and the advances settled;

(vi) Maintenance and repairs of capital assets are charged against the appropriate budgetary accounts. Furniture, equipment, other non-expendable property and leasehold improvements are not included in the assets of the Organization. Acquisitions are charged against budgetary accounts in the year of purchase. The value of non-expendable property is disclosed in notes to the financial statements.

(l) Liabilities, reserves and fund balances:

(i) Operating and other types of reserves are included in the totals for reserves and fund balances shown on the financial statements;

(ii) Unliquidated obligations for future years are reported both as deferred charges and as unliquidated obligations;

(iii) Deferred income is income received but not yet earned;

(iv) Commitments of the Organization relating to prior, current and future financial periods are shown as unliquidated obligations. Current period obligations related to the Special Account for peacekeeping remain valid for 12 months following the end of the financial period to which they relate.

Unliquidated obligations relating to peacekeeping operations owed to Member States may be retained for an additional period of four years beyond the 12-month period provided for in regulation 4.3;

(v) Contingent liability, if any, is disclosed in notes to the financial statements;

(vi) The United Nations is a member organization participating in the United Nations Joint Staff Pension Fund (UNJSPF), which was established by the General Assembly to provide retirement, death, disability and related benefits. The pension fund is a funded defined-benefit plan. The financial obligation of the organization to UNJSPF consists of its mandated contribution at the rate established by the Assembly together with its share of any actuarial deficiency payments that might become payable pursuant to article 26 of the regulations of the fund.

Note 3. Accounting provisions for peacekeeping operations

The accounts for the peacekeeping operations have been maintained in accordance with the provisions of the Financial Regulations and Rules of the United Nations, with due regard for the following:

(a) Financial regulation 2.1, which states that the financial period of peacekeeping operations with special accounts shall be one year from 1 July to 30 June;

(b) Financial regulation 11.4, which states that the annual accounts for peacekeeping operations with special accounts shall be submitted by the Secretary-General to the Board of Auditors no later than 30 September each year;

(c) Article IV of the financial regulations. Special arrangements have been made by the General Assembly relating to unliquidated obligations for certain peacekeeping operations. Paragraph 2 of its resolution 33/13 F of 14 December 1978 reads as follows:

> "2. *Approves* the following special arrangements for the United Nations Emergency Force and the United Nations Disengagement Observer Force in regard to the application of article IV of the United Nations Financial Regulations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Forces shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4:
>
> "(a) At the end of the twelve-month period provided for in regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received, or which are covered by established reimbursement rates, shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account until payment is effected;
>
> "(b) Any other unliquidated obligations of the financial period in question owed to Governments, for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received, shall remain valid for an additional period of four years following the end of the twelve-month period provided in regulation 4.3; claims received during this four-year period shall be treated as provided under subparagraph (a) above, if appropriate; at the end of the additional four-year period any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor will be surrendered."

Similar provisions have been accorded to other missions as follows:

Mission	*Resolution/decision*	*Date*
UNDOF	33/13 F	14 December 1978
UNIFIL	34/9 C	17 December 1979
UNIIMOG	45/245	31 December 1990
UNTAG	45/265	17 May 1991
UNIKOM	47/208 B	14 September 1993
UNPROFOR	47/210 B	14 September 1993
ONUSAL	47/234	14 September 1993
UNAVEM	49/227	23 December 1994
MINURSO	49/466	23 December 1994
UNOMIG	49/231	12 July 1995
UNOMIL	50/210	23 December 1995
UNMIH	50/90 B	7 June 1996
UNAMIR	50/211 B	7 June 1996
UNFICYP	50/236	7 June 1996
UNSMIH	51/15 B	13 June 1997
UNMIBH	51/152 B	13 June 1997
UNTAES	51/153 B	13 June 1997
UNPREDEP	51/154 B	13 June 1997
UNMOT	52/229 B	26 June 1998
UNTAC	52/239	26 June 1998
ONUMOZ	52/240	26 June 1998
UNOSOM[a]	-	-
MIPONUH	53/222 B	8 June 1999
Civilian Police Support Group	53/234	8 June 1999
MINURCA	53/238	8 June 1999

[a] The concurrence of the Advisory Committee on Administrative and Budgetary Questions is contained in a letter dated 16 July 1997.

(d) Voluntary contributions:

(i) General provisions:

a. In accordance with General Assembly resolution 44/192 A, voluntary contributions made as outright grants, both in cash and in the form of services and supplies acceptable to the Secretary-General, shall be considered income to be credited to the special account for each peacekeeping operation except the United Nations Interim Force in Lebanon (UNIFIL). Contributions in cash made available to the Secretary-General on a voluntary basis as advances shall not be considered as income in determining the total amount to be assessed on Member States; unless otherwise specified by the donor, such contributions shall be deposited in suspense accounts;

b. In that resolution, the Assembly took note of certain proposals on technical guidelines relating to the treatment and valuation of voluntary contributions in the form of supplies and services. Those guidelines include the provision that where a voluntary contribution in kind is made as a grant in respect of supplies and services and for which there is no budgetary provision, no accounting entry will be made, but the amount of the contribution will be reflected in a footnote to the financial statements. Where such contributions are made in respect of supplies and services included in the budget, they will be recorded as income under the heading "Voluntary contributions" at the level at which the supplies and services have been budgeted; they will be recorded in the accounts only at the time of delivery of supplies or commencement of services;

(ii) United Nations Peacekeeping Force in Cyprus accounts:

a. Prior to 16 June 1993, the Secretary-General was not authorized to utilize any funds other than the voluntary contributions pledged by Governments for the financing of the United Nations Peacekeeping Force in Cyprus (UNFICYP). In accordance with financial rule 106.1, no commitments, obligations or disbursements against any funds could be incurred without the written authorization of the Controller or his authorized delegate. Such authorizations take the form of allotments, which could be issued for the period prior to 16 June 1993 only after sufficient contributions had been received to meet the requirements for financial obligations. UNFICYP allotments and the recording of obligations for the period prior to 16 June 1993 are limited to amounts that are within the total of pledged contributions. As a consequence, the full amount of UNFICYP obligations that will be payable for the period prior to 16 June 1993 has not been recorded, in particular in respect of reimbursements for extra costs in connection with pay and allowances of contingents and for extra costs in connection with contingent-owned equipment. The amount of such unrecorded obligations is reflected in a footnote to the appropriate financial statements;

b. The General Assembly decided by resolution 47/236 of 14 September 1993 that beginning 16 June 1993 the costs of UNFICYP should be treated as expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations. Mandate periods from 16 June 1993 to 30 June 1999 have been established, for which appropriations and assessments have been raised on the Member States in accordance with relevant General Assembly resolutions;

(e) Peacekeeping Reserve Fund. By its resolution 47/217 of 23 December 1992, the General Assembly established the United Nations Peacekeeping Reserve Fund as a cash-flow mechanism to ensure the rapid response of the Organization to the needs of peacekeeping operations. The level of the Peacekeeping Reserve Fund was established at $150 million. In accordance with the resolution, $49,242,762 was allocated from unencumbered balances in the Special Account of the United Nations Transition Assistance Group, $18,156,200 from unencumbered balances in the special account of the United Nations Iran-Iraq Military Observer Group and $82,601,038 from authorized retained savings in the United Nations General Fund.

Note 4. Explanatory notes on assessed contributions receivable

Assessed contributions receivable, as shown in the accounts for the period ended 30 June 1999, have been recorded in accordance with the Financial Regulations and Rules of the United Nations, the relevant resolutions of the General Assembly and the policy of the United Nations. With reference to the amounts shown as unpaid, certain Member States have indicated that they do not intend to pay some of their assessed contributions or that such contributions will be paid only under certain conditions. Based on United Nations policy as stated in note 2 (k) (iii) above, no provision has been made for delays in the collection of outstanding assessed contributions. With regard to the foregoing, a number of Member States have requested that attention be drawn to their positions (as stated by their delegations at successive sessions of the Assembly), in particular with respect to the following:

(a) To the extent that the amounts relate to expenditures under the ad hoc account for the United Nations Operation in the Congo (ONUC) and the United Nations Emergency Force (1956) (UNEF) Special Account, which, in the view of some Member States, were illegal, they do not consider themselves bound, under the provisions of Article 17 of the Charter of the United Nations, to participate in paying for those expenditures. As a result, withholdings by certain Member States from payments for the financing of ONUC (statement XXXIII) and UNEF 1956 (statement XXXIV) are estimated to be $70.2 million and $38.6 million respectively. The estimate, which is based on the apportioned shares of the States concerned, excludes $6.7 million and $5.3 million respectively in unpaid assessed contributions to ONUC and UNEF (1973) by China for the period up to 24 October 1971. Following the adoption by the General Assembly of its resolution 2758 (XXVI), entitled "Restoration of the lawful rights of the People's Republic of China in the United Nations", on 25 October 1971, that amount was transferred to a special account pursuant to Assembly resolution 3049 C (XXVII) of 19 December 1972);

(b) Certain Member States have stated that they do not intend to participate in the financing of UNEF (1973), the United Nations Disengagement Observer Force (UNDOF) and UNIFIL; other States have stated that they have excluded from their contributions to UNEF (1973) their shares of the expenses that they attribute to the additional functions resulting from the agreement of 4 September 1975 between Egypt and Israel;

(c) As a result of the positions taken by some Member States as outlined above, certain Member States have not participated in the financing of UNEF (1973) and UNDOF in an estimated amount of $5.2 million, which covers UNEF (1973) until its liquidation in 1979 and UNDOF to 30 June 1999. That amount excludes $36 million in unpaid assessed contributions by China for the period from 25 October 1971 to 31 December 1981, which was transferred to a special account by virtue of General Assembly resolution 36/116 A of 10 December 1981;

(d) Withholdings by certain Member States from payments for the financing of UNIFIL are estimated to be $40.7 million. That estimate, which is based on the apportioned shares of the States concerned from the inception of UNIFIL on 19 March 1978 to 30 June 1999, excludes $19.6 million in unpaid assessed contributions by China for the period from 25 October 1971 to 31 December 1981, which was transferred to a special account under General Assembly resolution 36/116 A.

Note 5. Peacekeeping special account fund summaries: income and expenditure and changes in reserves and fund balances (statement I); assets, liabilities, reserves and fund balances (statement II); and cash flow (statement III)

(a) Statements I, II and III contain financial results for all United Nations peacekeeping funds, which are broken down into three groups of related funds and consolidated into a grand total reflecting all individual peacekeeping accounts of the Organization. This consolidated presentation should not be interpreted to mean that any of the individual funds can be used for any other purpose than that for which it is authorized. The financial results of all peacekeeping operations are summarized in statements I and II. These are categorized as all active peacekeeping missions (statements IV-XVII), the Peacekeeping Reserve Fund (statement XVIII), the support account for peacekeeping operations (statement XIX), the United Nations Logistics Base at Brindisi (statement XX), and completed peacekeeping missions (statements XXI-XXXIV).

(b) To comply with the new uniform financial statement formats, statement I includes two calculations of the excess (shortfall) of income over expenditure. The first calculation is based on income and expenditure only for the current period. The second calculation shown is a net one, which includes any prior period adjustments to income or expenditure.

(c) The cash flow summary statement for peacekeeping operations (statement III) is based on the indirect method of cash flow statements covered by international accounting standard 7.

Note 6. United Nations Emergency Force (1973) and United Nations Disengagement Observer Force (statement V)

The General Assembly, on a number of occasions, has authorized the temporary suspension of financial regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 in order to allow UNEF/UNDOF to retain certain amounts of surplus that otherwise would have been returned to Member States. Under the terms of Assembly resolution 50/83 of 15 December 1995, those authorized retained surpluses were reduced proportionately by a total of $15.3 million to offset in part the waiver of South Africa's unpaid contributions to various peacekeeping operations for the period from 30 September 1974 to 23 June 1994. Under the terms of Assembly resolution 53/226 of 8 June 1999, the UNEF share of the authorized retained surplus amounting to $49,609,273 was reduced by $5,600,000, representing the first instalment of a total of $13,622,162 to be credited back to Member States. The total authorized retained surplus was $44,009,273 as at 30 June 1999.

Note 7. United Nations Interim Force in Lebanon (statement VI)

The General Assembly, on a number of occasions, has authorized the temporary suspension of financial regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 in order to allow UNIFIL to retain certain amounts of surplus that otherwise would have been returned to Member States. Under the terms of Assembly resolution 50/83, those authorized retained surpluses were reduced proportionately by a total of $25.6 million to offset in part the waiver of South Africa's unpaid contributions to various peacekeeping operations for the period from 30 September 1974 to 23 June 1994. The total authorized retained surplus was $82,877,949 as at 30 June 1999.

Note 8. Status of contributions as at 30 June 1999

(a) Contributions receivable from Member States as at 30 June 1999 are shown in most peacekeeping financial statements only in total. Detailed information for each of the separate peacekeeping operations on assessments and collections as at 30 June 1999 and on all outstanding balances due for each Member State is shown in a separate schedule for each mission account.

(b) The status of contributions report for 30 June 1999 (ST/ADM/SER.B/543) was printed too early in July to reflect any assessments approved by the General Assembly in late June. However, the financial statements in all cases do include such late-June assessments as income, and the new amounts due become part of the outstanding contributions from Member States shown as at 30 June 1999. As a result, in some cases the amounts shown as contributions outstanding from Member States as at 30 June in the financial statements may be higher than the corresponding amounts shown in the status of contributions report as at 30 June. In those instances, the late-June assessments are reflected in the report on status of contributions as at 31 July 1999 (ST/ADM/SER.B/545).

Note 9. Non-expendable equipment

The following table shows the value of non-expendable equipment, at cost, at peacekeeping missions, according to the cumulative inventory records of the United Nations as at 30 June 1999. In accordance with United Nations accounting policies, non-expendable equipment is not included in the fixed assets of the Organization, but is charged against the current appropriations when acquired.

Mission	*Amount (millions of United States dollars)*
UNFICYP	6.4
UNDOF	25.6
UNIFIL	93.1
UNIKOM	38.1
MINURSO	22.7
UNPREDEP	2.0
UNMIBH	64.3
UNOMIG	9.0
UNMOT	4.8
UNAVEM/MONUA	47.4
UNSMIH/UNTMIH/MIPONUH	19.8
MINURCA	4.0
United Nations Logistics Base at Brindisi	53.0
UNOMSIL[a]	2.3
Total	**392.5**

[a] Owing to difficulties encountered by the mission in maintaining inventory records, inventory value has been estimated on the basis of the Mission's reported inventory at 30 June 1998 plus acquisitions during the reporting period.

Note 10. Contingent liabilities

(a) International accounting standard 10 broadly defines contingency as an existing condition, situation or set of circumstances involving uncertainty as to possible gain or loss that will ultimately be resolved when one or more future events occur or fail to occur.

(b) The Organization may have contingent liabilities arising from various peacekeeping operations of a material but undeterminable amount in respect of certain claims for reimbursement of services provided by Governments that are under negotiation, as well as pending claims in arbitration filed by various vendors who provided services to peacekeeping operations. The total of such claims for peacekeeping operations, as shown below, amounts to $279.9 million. Based on past experience, it should be noted that the amount of compensation either settled or awarded by the arbitral tribunal is significantly lower than the amount claimed.

Mission	*Amount of claim (millions of United States dollars)*
UNFICYP	3.0
UNDOF	0.3
UNIFIL	11.4
UNOMIG	0.2
MONUA	1.9
UNPF	184.3
UNAMIR	7.3
ONUMOZ	5.1
UNOSOM	66.2
UNTAC	0.2
Total	**279.9**

Annex I

Peacekeeping operations and special missions funded by the regular budget[a]

Status of appropriations by major object of expenditure for the 18-month period of the biennium 1998–1999 ended 30 June 1999

(Thousands of United States dollars)

Programme	*Appropriation*	*Salaries and common staff costs*	*Travel*	*Contractual services*	*Operating expenses and supplies*	*Acquisitions and new premises*	*All other expenses*	*Total expenditures*	*Balance*
Executive direction and management	9 234	4 583	294	6	714	182	-	5 779	3 455
Field operations support	3 916	2 179	-	-	-	-	-	2 179	1 737
MINUGUA	59 223	26 521	612	369	5 715	4 103	3 008	40 328	18 895
UNTSO	47 719	21 109	1 768	-	2 424	1 921	5 338	32 560	15 159
UNMOGIP	14 038	4 380	743	-	2 056	543	797	8 519	5 519
Office of the Secretary-General in Afghanistan	9 992	1 590	233	-	970	412	396	3 601	6 391
MICIVIH	13 534	5 391	52	545	823	676	-	7 487	6 047
Mission to Burundi	3 655	2 124	52	-	537	72	-	2 785	870
Other special missions	20 113	8 181	1 144	1	3 280	668	3	13 277	6 836
Total	**181 424**	**76 058**	**4 898**	**921**	**16 519**	**8 577**	**9 542**	**116 515**	**64 909**

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[a] *Official Records of the General Assembly, Fifty-second Session, Supplement No. 6* (A/52/6/Rev.1), vol. I, sect. 3.

Annex II

Activities related to peacekeeping operations funded by trust funds

Schedule of income, expenditure, reserves and fund balances for the fiscal year ended 30 June 1999

(Thousands of United States dollars)

Trust fund	*Reserves and fund balances, beginning of period*	*Income*	*Expenditure*[a]	*Reserves and fund balances, end of period*
Trust Fund for Iraq-Kuwait Border Issues	808	46	-	854
Trust Fund for the Restoration of Essential Services in Sarajevo	6 719	1 322	594	7 447
Trust Fund for the Implementation of the Cotonou Accord on Liberia	3 409	264	192	3 481
Trust Fund to support the implementation of the Agreement on Temporary Ceasefire and the Cessation of Other Hostile Acts on the Tajik-Afghan Border and within the Country for the Duration of the Talks	16	1	(1)	18
Trust Fund for the Implementation of the Peace Process in Mozambique	5	1	1	5
Trust Fund for Electoral Assistance to Haiti	602	33	6	629
Trust Fund for Negotiations to Find a Comprehensive Settlement of the Georgian/Abkhaz Conflict	809	49	112	746
Trust Fund for Economic Revitalization and Restoration of Essential Services in Eastern Slavonia	956	267	744	479
Voluntary Fund for the Cambodian Peace Process	3 433	186	(6)	3 625
Trust Fund for the Activities of the International Support and Verification Commission	3 539	234	-	3 773
Cambodia Trust Fund	1 776	92	2	1 866
Trust Fund for Somalia — Unified Command	10 252	675	49	10 878
Trust Fund for the Common Costs of the Bosnia and Herzegovina Command	152	8	(1)	161
Trust Fund in Support of the Implementation of the Agreement on a Ceasefire and Separation of Forces signed in Moscow on 14 May 1994	116	308	352	72
Trust Fund to Provide Goods and Services to the International Police Monitoring Programme and Other Specifically Designated Purposes in Haiti	1 220	66	86	1 200
United Nations Trust Fund for Demining Activities in Angola	26	1	-	27
Trust Fund for the Police Assistance Programme in Bosnia and Herzegovina	6 071	2 250	1 070	7 251
Trust Fund for Confidence-Building Measures in Eastern Slavonia	372	13	259	126
Trust Fund for the Enhancement of UNSMIH Capacity	6 066	3 319	(667)	10 052
Trust Fund for Sierra Leone	3 346	(1 128)	696	1 522
Trust Fund for the Support of the Activities of MINURCA	-	894	109	785
Trust Fund to Support Public Information and Related Efforts in United Nations Peacekeeping Operations	-	167	16	151
Trust Fund in Support of United Nations Peacemaking and Peacekeeping Activities	41 987	2 264	3 999	40 252
Trust Fund for the Commission on Truth for El Salvador	225	16	1	240
Trust Fund for Activities related to Administrative and Budgetary Aspects of Peacekeeping Operations	172	10	-	182

Trust fund	*Reserves and fund balances, beginning of period*	*Income*	*Expenditure*[a]	*Reserves and fund balances, end of period*
Trust Fund for Assistance to the Office of the Special Representative of the Secretary-General to the Former Yugoslavia	314	24	(5)	343
Trust Fund for Demining Activities in UNPROFOR	892	50	-	942
Trust Fund for Support from Government and Organizations to the Department of Peacekeeping Operations Lessons-Learned Mechanism	89	798	214	673
Trust Fund for the Financing of a United Nations International Conference on Medical Support for Peacekeeping Operations	46	18	-	64
Trust Fund to Support the Activities of the United Nations Disengagement Observer Force (UNDOF)	255	255	309	201
Trust Fund for Assistance to Military Officers on Loan from Governments in Support of Peacekeeping	38	9	(1)	48
Trust Fund for Improving Preparedness for Conflict Prevention and Peacekeeping in Africa	158	9	1	166
Trust Fund for the Rapidly Deployable Mission Headquarters	701	107	-	808
Total	**94 570**	**12 628**	**8 131**	**99 067**

[a] Includes expenditure, adjustments for prior period, transfers to and from reserves for allocation, refunds to donors and transfers to other funds.